

**INDIANA HANDBOOK OF
TAXES, REVENUES,
AND
APPROPRIATIONS**



Indiana Legislative Services Agency
Office of Fiscal and Management Analysis

Fiscal Year 1999

INDIANA HANDBOOK OF TAXES, REVENUES, AND APPROPRIATIONS

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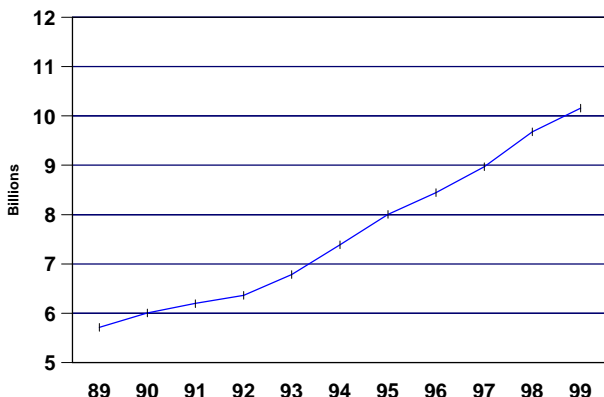
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REVENUE SUMMARY--FY 1999

Total State Tax Revenue Growth

Fiscal Years 1989-1999

(Billions)



FY 99 SUMMARY OF STATE TAXES

(Millions)

	<u>Total</u>
Individual Income Taxes	\$3,699.3
Sales Taxes	3,423.4
Corporate Income Taxes	1,006.6
Motor Fuel Taxes	735.6
Riverboat Taxes*	245.7
Insurance Taxes	155.4
Cigarette Taxes	127.6
Inheritance Taxes*	148.7
Financial Institutions*	37.8
Alcoholic Beverage Taxes	35.0
Property Taxes	6.0
Railroad Car Property Taxes	5.7
Parimutuel Taxes	4.2
Hazardous Waste Disposal*	1.3
Charity Gaming	1.3
Other Taxes	131.9
TOTAL	<u>\$9,765.5</u>

*State share of revenue. Past handbooks may have included total collections.

SUMMARY OF FEDERAL AID
(Millions)

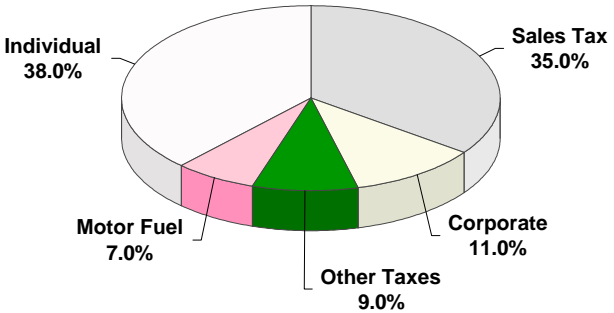
Public Welfare	\$2,495.6
Highways/Transportation	509.4
Education	418.0
Other Health	195.4
Trust Funds	77.2
General Government	201.2
Public Safety/Regulation	72.9
Natural Resources	13.7
Corrections	5.6
Higher Education	5.8
Mental Health	4.9
Miscellaneous	67.4
TOTAL	<u>\$4,067.1</u>

**SUMMARY OF PERMITS, LICENSES,
SALES, AND MISCELLANEOUS**
(Millions)

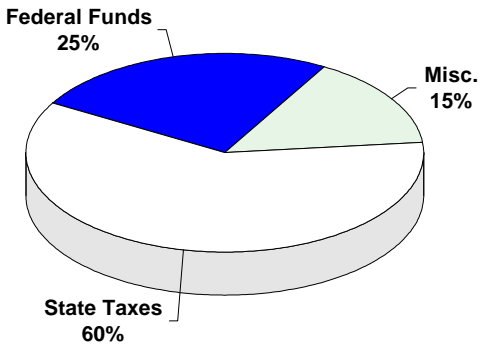
Vehicle Licenses/Non-Bus. Licenses	\$456.0
Other Fees	390.6
Unemployment Comp Trust Fund	265.3
Interest and Dividends	243.3
Individual Support	187.1
Lottery	175.2
Sales NOC	117.8
County Welfare Tax	99.9
Fines and Penalties	87.8
Permits, Places & Things	41.0
Products & Manufactured Articles	24.9
Business & Personal Licenses	23.5
Other Services Charges	12.5
Sale of Personal Property	6.4
Examination and Registration Fees	4.9
Sale of Public Properties	3.3
Rental of Properties	2.6
Sales of State Land	1.2
Miscellaneous Receipts & Donations	200.3
TOTAL PERMITS, LICENSES, SALES, MISC.	<u>\$2,343.6</u>

TOTAL REVENUE FY 1999 **\$16,176.2**

State Tax Mix FY 1999



State Revenue Mix FY 1999



DEFINITION OF TAX TERMS

Adjusted Gross Income: For individuals, see IC 6-3-1-3.5(a), which modifies "adjusted gross income" (as defined by Sec. 62 of the Internal Revenue Code) by: 1) subtracting amounts exempt because of Federal constitutional or statutory law, certain personal exemptions, certain amounts taxed by political subdivisions of other states, certain retirement benefits, and certain amounts previously subject to tax, and; 2) adding the ordinary income portion of certain lump sum distributions and certain other income previously deducted from Federal taxable income.

For corporations, see IC 6-3-1-3.5(b), which adjusts "taxable income" (as defined in Sec. 63 of the Internal Revenue Code) by: 1) subtracting amounts exempt because of Federal constitutional or statutory law, and certain amounts of foreign source dividends and foreign taxes, and; 2) amounts of charitable contributions deducted in determining Federal taxable income.

For trusts and estates, see IC 6-3-1-3.5(c) which reduces "taxable income" (as defined in Sec. 641(b) of the Internal Revenue Code) by the amount exempt because of Federal constitutional or statutory law.

Credit: An amount of money subtracted from the amount of tax imposed, producing a lower net tax liability.

Deduction: An amount of money subtracted from the tax base, producing a lower net tax base.

Exemption: Removal of certain persons, transactions, or properties from the burden of a particular tax that would otherwise be imposed. As a general rule, taxpayers have the burden of proving entitlement to exemptions.

General Fund: A fund used to account for all transactions of a governmental unit not accounted for in another fund. It is used to account for the ordinary operations of government financed from taxes and other general revenues.

Gross Income: Total receipts that a taxpayer received as compensation for services, including wages, bonuses, salaries, fees, and commissions, without deductions of any kind.

Refundable Credit: A credit that will generate a refund to the taxpayer if the amount of the credit is larger than the amount of the tax against which it is applied.

Three Factor Formula: The formula used by a company that conducts business in other states to determine Indiana corporate adjusted gross and supplemental net income tax liability. The Indiana tax base for tax years beginning prior to January 1, 1993, is determined by multiplying total income by a fraction, the numerator of which is the property factor plus the payroll factor plus the sales factor, and the denominator is 3. The factors are the percentage of Indiana property divided by total property, Indiana payroll divided by total payroll, and Indiana sales divided by total sales. For tax years that begin within 1993, the sales factor is multiplied by 1.33 and the denominator is 3.33. For tax years that begin within 1994, the sales factor is multiplied by 1.67 and the denominator is 3.67. For tax years that begin on or after January 1, 1995, the sales factor is multiplied by 2 and the denominator is 4.

STATE TAXES

ALCOHOLIC BEVERAGE TAXES

IC 7.1-4

ACCT. NO. 1000-100900; 3800-100900;
3070-109000; 3230-141200;
6590-107900; 2440-176000

TAXPAYER:

Beer	beer wholesalers, unless Indiana brewers
Flavored malt beverages	beer or wine wholesalers, unless Indiana brewers
Hard cider	vintners, farm wineries, wine wholesalers, dining car permittees, or boat wine permittees
Liquor	liquor wholesalers
Wine	liquor wholesalers or wineries
Mixed beverages	liquor wholesalers
Malt	manufacturers, wholesalers, or dealers

TAX BASE: The taxes are figured on gallons of beer, flavored malt beverage, liquor, wine, mixed beverages, liquid malt, or wort sold. The tax rates per gallon are as follows:

RATES:

<u>BEVERAGE</u>	<u>TAX PER GALLON</u>
Beer, flavored malt beverage, hard cider	\$0.115
Liquor, wine--21% or more alcohol	2.68
Wine-less than 21% alcohol	0.47
Mixed bevgs-15% or less alcohol	0.47
Malt	0.05

SALES: Approximate Gallonage

<u>Year</u>	<u>Beer</u>	<u>Liquor</u>	<u>Wine</u>
FY 95	118,727,965	6,392,781	7,023,484
FY 96	117,925,604	6,426,390	7,613,248
FY 97	118,601,378	6,651,819	6,645,995
FY 98	120,200,242	6,114,961	7,167,217
FY 99	121,683,402	6,883,609	6,961,516

PROCEDURE: Taxpayers make payments by the 20th day of each month. A discount of 1.5% is allowed for accurate reporting and timely payment.

EXEMPTIONS: Sales for delivery out of state, for religious uses, as industrial alcohol and denatured alcohol, for use by physicians and pharmacists, and for nonalcoholic uses, plus the manufacture by an

individual of wine or beer for use in the home.

ADMINISTRATION: Special Tax Division, Dept. of Revenue

REVENUE: Revenue generated by the various portions of the tax rates are outlined in the following table.

Fund	Beverage	Tax/ Gallon	Total Revenue/Fund
General	Beer	\$.04	
	Liquor	1.00	
	Wine	.20	
	Malt	.05	
	Cider	.115	\$12,937,839
Dedicated PWCF*	Beer	.0475	
	Liquor	1.17	
	Wine	.16	\$14,711,832
Enforcement and Administration	Beer	.0075	
	Liquor	.11	
	Wine	.04	\$ 1,917,368
Pension Relief Fund	Beer	0	
	Liquor	.34	
	Wine	0	\$ 2,297,947
Addiction Services Fund	Beer	.02	
	Liquor	.06	
	Wine	.02	\$ 2,944,667
Wine Grape Market Dev.	Beer	0	
	Liquor	0	
	Wine	.05	\$ 342,903

TOTAL TAXES **\$35,152,556**

*Post War Construction Fund -- used for the construction of penal, benevolent, charitable, and educational institutions.

DISTRIBUTION: Fifty percent of the revenue that is distributed to the General Fund is set aside for General Fund purpose, and 50% is allocated to cities and towns according to a formula based on population.

TOTAL REVENUES (includes taxes, permit fees, fines, sales of confiscated goods, etc. as reported to the Auditor of State. More specific information on revenue generated by permit fees is provided in the Sources of Revenue Section of this Handbook):

FY 1995	\$41,717,327
FY 1996	\$44,416,209
FY 1997	\$44,908,973
FY 1998	\$44,516,994
FY 1999	\$43,765,569

CHARITY GAMING EXCISE TAX

IC 4-32-15-1

ACCT. NO. 2650-110000

TAXPAYER: Qualified organizations licensed for charity gaming.

TAX BASE: Sale of pull tabs, punchboards, and tip boards to qualified organizations licensed for charity gaming.

RATE: 10% of the wholesale price of pull tabs, punchboards, and tip boards.

ADMINISTRATION: Department of Revenue

REVENUE:	FY 1995	\$966,172
	FY 1996	\$992,543
	FY 1997	\$1,181,015
	FY 1998	\$1,215,039
	FY 1999	\$1,307,869

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the fund after the costs of administration are subtracted is distributed quarterly to the Lottery and Gaming Surplus Account within the Build Indiana Fund.

CIGARETTE AND TOBACCO PRODUCTS TAX

IC 6-7-2

ACCT. NO. 1000-100940; 3160-109400
3280-109000; 6590-107900

TAXPAYER: Distributors purchase tax stamps.

TAX BASE: Cartons or packs of cigarettes and cigarette papers, wrappers, and tubes. Cigarettes are taxed at 15.5 cents per pack of 20 cigarettes and 19.35 cents per pack of 25 cigarettes. Other tobacco products such as chewing tobacco, snuff, cigars, and pipe tobacco are taxed at 15% of wholesale cost. Other minor taxes are imposed on papers and tubes.

PROCEDURE: Distributors must purchase stamps within 6 days after they accept delivery of the cigarettes. The Department of Revenue approves at least one financial institution in each county to recharge the metered stamping machines.

EXEMPTIONS AND DISCOUNTS: Interstate shipments and sales to the U.S. government. Distributors are given a 4% discount as compensation for collecting the tax.

FEES: Distributors must pay an annual registration fee of \$500.

ADMINISTRATION: Special Tax Division, Dept. of Revenue

REVENUE:	FY 1995	\$123,025,244
	FY 1996	\$123,720,152
	FY 1997	\$128,420,293
	FY 1998	\$127,969,132
	FY 1999	\$127,634,061

DISTRIBUTION:

- 7/31 per pack to the Cigarette Tax Fund.
- 1/31 per pack to the Mental Health Centers Fund.
- 14/31 per pack to the General Fund.
- 9/31 per pack to the Pension Relief Fund.

Of the 7/31 per pack to the Cigarette Tax fund, 1/3 goes to the Department of Natural Resources and 2/3 goes to cities and towns based on population.

Distribution by Fund:

	<u>FY 1995</u>	<u>FY 1996</u>	<u>FY 1997</u>	<u>FY 1998</u>	<u>FY 1999</u>
Cig. Tax Fund	\$27,996,768	\$28,305,015	\$29,188,587	\$29,056,517	\$29,144,106
Mental Health Ctrs Fund	3,999,538	4,043,574	4,169,798	4,150,931	4,163,444
Gen. Fund	55,033,093	54,979,401	57,533,726	57,403,306	56,855,518
Pen. Relief Fund	35,995,845	36,392,162	37,528,182	37,358,378	37,470,993

TOTAL \$123,025,244 \$123,720,152 \$128,420,293 \$127,969,132 \$127,634,061

CONTROLLED SUBSTANCE EXCISE TAX

IC 6-7-3

ACCT. NO. 2770-110000

TAXPAYER: Those that deliver, possess or manufacture controlled substances in violation of state or federal law.

TAX BASE: Weight of controlled substance. Each gram of schedule I, II, III controlled substance is taxed at \$40. Each gram of schedule IV controlled substance is taxed at \$20. Each gram of schedule V controlled substance is taxed at \$10.

PROCEDURE: The tax is due at the time a person receives delivery of, takes possession of, or manufactures a controlled substance in violation of state or federal law. The department shall issue evidence of payment at the time of payment. It must include the following statement: "This evidence of payment does not legalize the delivery, sale, possession, manufacture of a controlled substance. The unauthorized delivery, sale, possession, or manufacture of a controlled substance is a crime."

ADMINISTRATION: Criminal Investigation Division, Dept. of Revenue

REVENUE: (Collected by jeopardy assessment)

FY 1995	\$293,425
FY 1996	\$102,696
FY 1997	\$58,502
FY 1998	\$193,256
FY 1999	\$51,847

DISTRIBUTION: Controlled substance tax fund. Once the final assessment is verified and the taxpayer has exhausted all administrative remedies, the amounts collected are deposited in the controlled substance tax fund. The amount actually deposited in the fund:

FY 1995	\$ 4,289
FY 1996	-0-
FY 1997	\$55,850
FY 1998	\$15,444
FY 1999	-0-

The department may award up to (10%) of an assessment to any person who provides information leading to the collection of tax. When a law enforcement agency provides information leading to the collection of tax, the department shall award (30%) of the amount collected to the law enforcement agency. Ten percent (10%) of the amount deposited in the fund each month shall be awarded to the law enforcement training board. The department may use (20%) of the amount deposited in the fund during a fiscal year to pay costs of administration.

CORPORATE GROSS INCOME TAX

IC 6-2.1-1 to 6-2.1-8

ACCT. NO. 1000-100900-40120

TAXPAYER: Transactions of all corporations doing business in Indiana.

TAX BASE: Domestic and foreign corporations' total gross receipts from Indiana business. No deductions are allowed for costs, losses, or expenses. Certain exceptions are allowed for the gross receipts of insurance companies, wholesale grain and soybean dealers, wholesale grocers, water softening companies, livestock dealers, livestock slaughterers and drug wholesales.

DEDUCTIONS AND EXEMPTIONS:

- The first \$1,000 of taxable income;
- Payments for the return of containers;
- Public transportation fares;
- Cash discounts;
- Receipts for electrical power paid from REMC's to power-producing subsidiaries;
- Receipts of principal through loans, repayments of loans, gifts, withdrawals of deposits, bequests; the value of property in like kind exchanges;
- Receipts of stocks, bonds, and securities in corporate reorganizations;
- Amounts received by a joint agency established under IC 8-1-2.2 that constitute payment by a municipality that is a member of the joint agency for electrical energy that will be sold by the municipality to retail customers;
- Income received by a subchapter S corporation or certain other small business corporations is exempt from the gross tax;
- Any part of a real estate broker's commission remitted to another broker within 5 days of sale;
- Amounts received as tax collections;
- Gross receipts of an international banking facility;
- Insurance proceeds for death, health, disability, or replacement of damaged property;
- Amounts received in condemnation proceedings;
- Certain receipts of athletic events;
- Qualified increased enterprise zone gross income;
- Transfers of new untitled cars between dealers who sell the same make of car;
- Receipts from any part of the transportation of goods by truck or rail in interstate commerce;
- Receipts for transporting passengers by bus or rail in interstate commerce.
- Gross income from commercial printing is exempt if product is shipped outside Indiana.
- A depreciation deduction for resource recovery systems used to dispose of solid waste, hazardous waste, or coal conversion systems if the federal government allows a similar deduction.
- Gross income from the sale of lottery tickets and gross receipts from riverboat gaming are exempt.
- Only certain parts of the gross receipts are taxed for insurance companies, wholesale grain and soybean dealers, wholesale grocers, water softening companies, livestock dealers, and

livestock slaughterers.

- An insurance company's receipts are not taxable if the company pays the premium tax. Businesses subject to the financial institutions tax are exempt.
- Religious, scientific, charitable, not-for-profit organizations, fraternal groups, labor unions, hospitals, fraternities, sororities, student housing cooperatives, and business leagues are exempt unless the income is unrelated to the reason for the organization's tax exempt status.
- Gross income received by conservancy districts, regional water, sewage, or solid waste districts, county or joint solid waste management districts, and a not-for-profit corporation formed solely for the purpose of supplying water and sewage services to the public is also exempt.

TAX RATE: The tax rate to which corporations are subject is dependent upon the type of business. A lower rate of .3% is imposed on wholesale and retail sales, display advertising, commercial printing and dry-cleaning. The higher rate of 1.2% is imposed on rentals, service income, utility services, interest, passive income, and sales other than normal wholesale and retail sales.

CREDITS:

- **Indiana colleges and universities:** One-half of the amount of any contributions (up to the lesser of \$1,000 or 10% of the corporate income) to institutions of higher education.
- **21st Century Scholars Program:** One-half the amount of contributions, not to exceed the lesser of the corporation's adjusted gross income tax or \$1,000.
- **Neighborhood Assistance:** One-half of amounts used to assist economically disadvantaged areas or to employ, train, or provide technical assistance to individuals who reside in these areas; the maximum is \$25,000, total statewide credits may not exceed \$2,500,000.
- **Teacher summer employment:** 50% of compensation paid but may not exceed \$2,500 per eligible teacher; maximum statewide credits may not exceed \$500,000.
- **Research Expense:** for certain qualified research expenses incurred before January 1, 2003.

- **Prison Investment:** One-half of any capital investment and one-quarter of any wages paid by a business that hires adult offenders within correctional facilities; the maximum tax credit per employer is \$100,000.
- **Solar or wind-powered energy systems:** Twenty-five percent of the cost of materials and installation up to a maximum of \$2,500, depending on the type and capabilities of the system if placed in service before January 1, 1988.
- **Community Revitalization Enhancement District, Industrial Recovery, Military Base Recovery:** percent of qualified investments made in these areas as approved by Enterprise Zone Board or Department of Commerce.
- **Enterprise Zone:** allowed for increased employment expenditures for zone residents. The credit is the lesser of 10% of the increased wages, or \$1,500 times the number of eligible employees.
- **Enterprise Zone Loan Interest:** allowed for interest received from qualified loans.
- **Enterprise Zone Investment Cost:** percent of qualified investment in a business located in a zone as approved by Commerce.
- **Buddy System Project:** \$100 credit per computer unit donated.
- **Maternity Home:** up to \$3,000 per home, may not exceed \$500,000 annually.
- **Historic Rehabilitation:** 20% of qualified expenditures as approved by DNR. The maximum statewide credit may not exceed \$450,000 annually, except for FY 98 and FY 99 when the cap was \$750,000.
- **Economic Development for a Growing Economy:** incremental income tax withholdings of new employees as approved by the EDGE Board.
- **Riverboat Building:** Fifteen percent of a qualified investment to build or refurbish a riverboat as approved by Commerce; total amount of credits may not exceed \$1,000,000.
- **Individual Development Account:** 50% of the amount contributed to a fund if contribution is not less than \$100 or more than \$50,000.

PROCEDURE: The corporate gross income tax is paid in quarterly estimates, with the last quarterly estimate being the annual return. If a corporation's estimated average quarterly tax liability exceeds \$20,000, the corporation is required to remit payment by means of

electronic fund transfer, by delivery in person or by courier. Payment shall be made on or before the date the tax is due.

ADMINISTRATION: Corporate Tax Section, Compliance Tax Division, Dept. of Revenue

REVENUE:	FY 1995	\$532,210,909
	FY 1996	\$477,982,943
	FY 1997	\$436,129,239
	FY 1998	\$547,865,384
	FY 1999	\$613,726,619

DISTRIBUTION: General Fund

NOTE: Corporations pay gross tax liability first. If their adjusted gross income tax liability exceeds the gross, then they pay an amount of adjusted gross that equals the excess of the adjusted gross over the gross. The supplemental net tax is then computed and added to the already calculated tax liability. Taxpayers eligible for a state corporate income tax credit apply the value first against gross tax liability, then against corporate adjusted gross tax liability, and finally against supplemental net liability. Some credits may be applied against future tax liability if the amount of current credit exceeds taxes due.

CORPORATE ADJUSTED GROSS INCOME TAX

IC 6-3; 6-3.1

ACCT. NO. 1000-109040-45100
6070-109000-40120

TAXPAYER: All corporations doing business in Indiana.

TAX BASE: Federal taxable income with 4 modifications: 1) subtract any income that the federal law or Constitution prohibits Indiana from taxing, 2) add deductions allowed for charitable contributions under federal law, 3) add deductions allowed under federal law for state income taxes, and 4) apportion income to Indiana based on the average percentage of property owned in Indiana, of payroll paid in Indiana, and of sales volume attributable to Indiana. (See Three Factor Formula, Definitions of Tax Terms.)

DEDUCTIONS AND EXEMPTIONS: Corporate income from public transportation fares. Income of insurance companies who pay the insurance tax is exempt. Foreign income of foreign corporations is not taxable. A percentage of a domestic corporation's foreign source dividends, depending on the company's stock ownership.

RATE: 3.4%

CREDITS: The same as those listed in the corporate gross tax section.

EXEMPT ORGANIZATIONS: Businesses subject to the financial institutions tax, international banking facilities, subchapter S corporations, and federally tax-exempt not-for-profit organizations do not pay the corporate adjusted gross income tax.

PROCEDURE: Quarterly payments of 25% of the corporation's estimated annual liability are required when the estimated adjusted gross income tax liability exceeds \$1,000. The annual returns are due by April 15 or by the 15th day of the 4th month after the close of the corporation's tax year. If a corporation's estimated average quarterly tax liability exceeds \$20,000, the corporation is required to remit payment by means of electronic fund transfer, by delivery in person, or by courier. Payment shall be made on or before the date the tax is due.

ADMINISTRATION: Corporate Tax Section, Compliance Division, Dept. of Revenue

REVENUE:	1995	\$81,360,441
	1996	\$125,470,048
	1997	\$149,772,838
	1998	\$106,562,969
	1999	\$93,225,399

DISTRIBUTION: Revenues from the 1987 tax increase plus \$10,000,000 are paid into a General Fund Account. The remainder is paid into the Property Tax Replacement Fund.

CORPORATE SUPPLEMENTAL NET INCOME TAX

IC 6-3-8

ACCT. NO. 1000-100900-40100

TAXPAYER: All corporations with Indiana adjusted gross income are subject to this tax, except corporations subject to the financial institutions tax, and subchapter S corporations.

TAX BASE: Except for domestic insurance companies, the base is

the Indiana adjusted gross income less the greater of the amounts paid in adjusted gross income tax, the gross income tax, or the premium tax.

For domestic insurance companies, the base is the federal taxable income with two adjustments. First, this amount is multiplied by the ratio of the premium receipts from policies insuring persons or property in Indiana to the total premium receipts of the company. Second, the greater of the company's gross income tax payment or the gross premiums tax payment is then subtracted.

DEDUCTIONS AND EXEMPTIONS: None.

RATE: 4.5%.

CREDITS: The same as those listed in the corporate gross tax section.

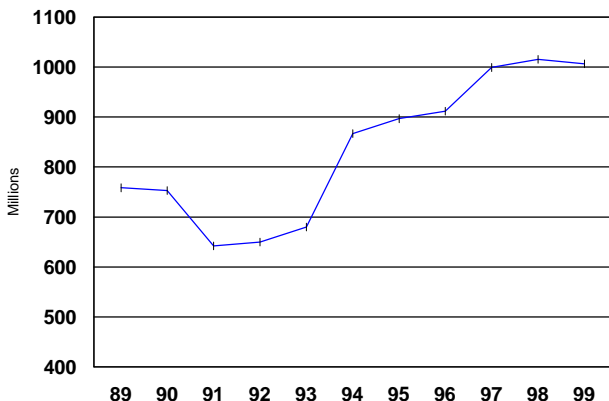
PROCEDURE: The corporate supplemental net income tax is paid in quarterly estimates, with the last quarterly estimate being the annual return. If a corporation's estimated average quarterly tax liability exceeds \$20,000, the corporation is required to remit payment by means of electronic transfer, by delivery in person, or by courier. Payment shall be made on or before the date the tax is due.

ADMINISTRATION: Corporate Income Tax Section, Compliance Division, Dept. of Revenue

REVENUE:	1995	\$283,274,785
	1996	\$308,272,830
	1997	\$338,143,427
	1998	\$296,060,278
	1999	\$299,620,433

DISTRIBUTION: General Fund.

Corporate Taxes Revenue Growth Fiscal Years 1989-1999



NOTE: Beginning with FY 91, the graph includes FIT tax revenue that is distributed to the State General Fund. FY 94 revenue reflects the additional \$106M due to the corporate "speed up" in collections.

FINANCIAL INSTITUTIONS TAX

IC 6-5.5

ACCT. NO. 1000-100900-40110

6000-132300

TAXPAYER: Any business which is primarily engaged in the business of extending credit, engaged in leasing that is the economic equivalent of extending credit, or credit card operations. Insurance companies, international banking facilities, federally chartered credit unions, and S corporations are exempt.

TAX BASE: The tax base for financial institutions (except credit unions) is apportioned adjusted gross income with the following adjustments:

Deductions from income include:

- 1) Income derived from sources outside the U.S.
- 2) Debt or portion of debt that becomes worthless (in lieu of the federal bad debt deduction).
- 3) Bad debt reserves included in federal income because of accounting method changes.

Additions to income include:

- 1) The federal bad debt deduction.
- 2) The federal charitable contribution deduction.
- 3) The deduction for taxes based on or measured by income and levied by a state.
- 4) The deduction allowed for net operating losses or net capital losses.

Credit union adjusted gross income for a taxable year is total transfers to undivided earnings minus dividends for the taxable year after statutory reserves are set aside. The tax base is determined by taking the taxpayer's

- 1) Indiana adjusted gross income or apportioned income; minus
- 2) the taxpayer's deductible Indiana net operating losses as determined under this section; minus
- 3) the taxpayer's apportioned net capital losses in an amount not to exceed the apportioned net capital gains for the taxable year.

RATE: 8.5%

PROCEDURE: The corporate income tax laws governing filing returns, making quarterly estimated payments, and other administrative aspects apply to the Financial Institutions Tax.

ADMINISTRATION: Department of Revenue

REVENUE:	FY 1995	\$100,687,250
	FY 1996	\$122,017,003
	FY 1997	\$100,682,900
	FY 1998	\$95,967,293
	FY 1999	\$81,883,824

DISTRIBUTION: (1) Local units of government are guaranteed revenues equal to

- a) the amount received by the taxing unit under the former

- financial institution taxes in 1989; minus
- b) the amount to be received by the taxing unit in the year of the distribution from property taxes attributable to personal property of banks.

(2) The remaining revenue collected is deposited in the General Fund.

The distribution for local units of government and the State General Fund may not equal the total revenue collected during the fiscal year due to accounting procedures.

	<u>Local Units of Govt.</u>	<u>General Fund</u>
FY 1995	\$46,448,931	\$53,582,925
FY 1996	\$46,574,450	\$70,287,847
FY 1997	\$46,124,779	\$71,259,823
FY 1998	\$45,280,426	\$65,508,586
FY 1999	*\$47,555,707	\$37,822,022

*FY 1999 distributions to local units of government included a \$3 million supplemental distribution from previous year's collections.

FUEL TAXES

Gasoline Tax, IC 6-6-1.1

Special Fuel Tax, IC 6-6-2.1

Motor Carrier Fuel Tax, IC 6-6-4.1

Inventory Tax, IC 6-6-1.1-209

Motor Carrier Surcharge Tax, IC 6-6-4.1-4.5

HISTORY OF FUEL TAX RATES:

Gasoline Tax (IC 6-6-1.1)

1943 - \$0.04 per gal.

1957 - \$0.06 per gal.

1969 - \$0.08 per gal.

1980 - Average price times 8% (max. rate \$0.12 per gal.)

1981 - Average price times 8% (max. rate \$0.14 per gal.)

1982 - Average price times \$0.111 (max. rate \$0.14 per gal.)

1985 - \$0.14 per gal.

1988 - \$0.15 per gal.

Special Fuel Tax (IC 6-6-2.1)

1943 - \$0.04 per gal.
 1957 - \$0.06 per gal.
 1969 - \$0.08 per gal.
 1980 - taxed same as gasoline tax
 1985 - \$0.15 per gal.
 1988 - \$0.16 per gal.

Motor Carrier Fuel Use Tax (IC 6-6-4.1)

1982 - taxed same as gasoline tax
 1985 - taxed same as special fuel tax

Motor Carrier Surcharge Tax (IC 6-6-4.1-4.5)

1985 - \$0.08 per gal.
 1988 - \$0.11 per gal.

REVENUE:

**Total Gasoline and
Fuel Use Tax Revenues**

FY 1995	\$652,999,489
FY 1996	\$664,373,721
FY 1997	\$666,987,297
FY 1998	\$720,107,822
FY 1999	\$735,578,415

DISTRIBUTION:

Funds Receiving Revenue	Percent of Total Revenue
Motor Vehicle Highway Fund	60.66%
State Highway Fund	17.99%
Local Road and Street Fund	8.92%
Special Distribution Fund	6.79%
State Highway/Road Construction Improvement Fund (Bonding)	4.24%
Motor Carrier Regulation Fund	1.37%

GASOLINE TAX

IC 6-6-1.1

ACCT. NO. 3940-110000-40400; 3010-109400-40400
6250-109400-40400; 6250-109400-40440
4580-100100-40400; 3010-109400-40420

TAXPAYER: Licensed gasoline distributors who are the first to receive the gasoline in the state. The tax is added to the selling price.

TAX BASE: All invoiced gallons of gasoline received less any authorized deductions.

RATE: The rate of tax per gallon is \$.15.

PROCEDURE: Licensed distributors make monthly payments based on invoiced gallons received minus a 1.6% distributor allowance to cover evaporation, shrinkage, losses, and collection expenses. Information reports and tax payments are due (or must be postmarked) by the 20th day of each month. Licensed gasoline distributors whose monthly tax payments average \$20,000 or higher must remit the tax monthly through electronic funds transfer (EFT), by delivery in person, or by courier and must be made on or before the date the tax is due.

EXEMPTIONS: Gasoline sold to a person who has been issued an exemption permit and who operates either an air-port where gasoline is sold for the exclusive purpose of propelling aircraft engines or a marine facility, except a taxable marine facility where gasoline is sold for the exclusive purpose of propelling motorboat engines. Gasoline exported from Indiana to another state, territory, foreign country or other jurisdiction. Gasoline sold to the U.S. Government, an agency of the U.S. Government or an instrumentality of the U.S. Government. Gasoline used by a licensed distributor for any purpose other than the generation of power for the propulsion of motor vehicles upon public highways. Gasoline received by a licensed distributor and thereafter lost or destroyed except by evaporation shrinkage, or unknown cause while the distributor is still the owner thereof as a result of theft, leakage, fire, accident, explosion, lightning, flood, storm, act of war, public enemy or other like cause. Gasoline sold to a post exchange or other concessionaire on a federal reservation within Indiana.

REFUNDS: A consumer is entitled to a refund of gasoline tax paid on gasoline purchased or used for operating stationary gas engines, equipment mounted on motor vehicles whether or not operated by the engine propelling the motor vehicle a tractor used for agricultural purposes, implements of husbandry as defined in IC 9-1-1-2(hh), motorboats or aircraft, cleaning or dyeing, operating a taxicab as defined in IC 6-6-1.1, local transit systems which qualify under IC 6-6-1.1-902, other commercial use, except propelling motor vehicles operated in whole or in part on an Indiana public highway, and gasoline in excess of 100 gallons which is lost or destroyed. Consumers may claim a gasoline tax refund by filing a refund claim (Form GR-4136) within three (3) year from the date the gasoline was purchased.

PENALTY: Persons, who fail to file a monthly report or pay the full amount of tax shown on their report on or before the due date, are subject to a penalty of 10% of the tax due and interest at the current rate. In addition, a civil penalty of \$100 per violation is also due for failure to file a report or for filing an incomplete report.

ADMINISTRATION: Special Tax Division, Dept. of Revenue

DISTRIBUTION: 1/15 of total tax collected is deposited into the State Highway Road Construction Improvement Fund (Bonding). The first \$25,000,000 after 1/15 of tax collected is distributed 60% to local units and 40% to the State Department of Transportation. The remainder is deposited: 1) in the Fish and Wildlife Fund (only tax from marine facilities); 2) 25% to the Highway, Road, and Street Fund; and 3) the balance (over 70%) to the Motor Vehicle Highway Account.

REVENUE:	FY 1995	\$430,807,602
	FY 1996	\$437,096,154
	FY 1997	\$443,869,240
	FY 1998	\$455,569,680
	FY 1999	\$466,427,974

MARINE FUEL TAX

IC 6-6-1.1

ACCT. NO. 3420-130300-40400

TAXPAYER: Licensed gasoline distributors who are the first to receive gasoline in the state. The tax is added to the selling price.

TAX BASE: Total gallons of gasoline sold to a taxable marine facility defined as a marina located on an Indiana lake.

RATE: The rate of tax per gallon of gasoline sold is \$.15.

PROCEDURE: Licensed distributors make monthly payments based on invoiced gallons received minus a 1.6% allowance to cover evaporation, shrinkage, losses, and collection expenses. Information reports and tax payments are due by the 20th day of each month. The total amount of gasoline sold to taxable marine facilities during the month is identified on the Distributors Monthly Report. The total tax paid each month as a result of these sales is then transferred into the Fish and Wildlife Fund of the Department of Natural Resources.

EXEMPTIONS: Gasoline sold to a person who has been issued an exemption permit and who operates a marine facility except a taxable marine facility, and sells gasoline at that facility for the exclusive purpose of propelling motorboat engines.

ADMINISTRATION: Special Tax Division, Dept. of Revenue

REVENUE:	FY 1995	\$82,871
	FY 1996	\$71,044
	FY 1997	\$46,531
	FY 1998	\$41,962
	FY 1999	\$38,878

DISTRIBUTION: Fish and Wildlife Fund.

MOTOR CARRIER FUEL TAX

IC 6-6-4.1

ACCT. NO. 6250-109400-40410
3010-109400-4100; 6250-109400-41000

TAXPAYER: A carrier who operates or causes to be operated a commercial motor vehicle on any highway in Indiana.

TAX BASE: The total amount of motor fuel consumed by commercial motor vehicles operated by a carrier in its operations on highways in Indiana. The tax imposed does not apply to that portion of motor fuel used to propel equipment mounted on a motor vehicle having a common reservoir for locomotion on the highway and the operation of such equipment.

RATE: The rate of tax per gallon is \$.16.

PROCEDURE: The tax is paid quarterly by the carrier to the Department on or before the last day of the month immediately following the quarter. The tax is based on the amount of fuel consumed in Indiana. The amount of motor fuel consumed by a carrier is the total amount of motor fuel consumed in its entire operations within and without Indiana multiplied by a fraction, the numerator of which is the total number of miles traveled in Indiana, and the denominator of which is the total number of miles traveled within and without Indiana. If no records show the total number of miles traveled, it is presumed that one gallon is consumed for every 4 miles traveled.

EXEMPTIONS: Motor vehicles operated by the state, a sub-division of the state, the United States, or an agency of states, a school bus operated on behalf of a state or political sub-division of a state, a vehicle used in casual or charter bus operations; vehicles registered as farm vehicles by the Bureau of Motor Vehicles or under a similar law of another state; trucks with dealer registration plates, and an intercity bus as defined in IC 9-13-2-83.

CREDITS: A carrier is entitled to a credit against the tax if the carrier, or lessor operating under the carriers annual permit, has paid the gasoline or special fuel tax on the motor fuel purchased in Indiana, consumed the fuel outside Indiana and paid a gasoline, special fuel, or road tax with respect to the fuel in one or more other states or jurisdictions.

ADMINISTRATION: Special Tax Division, Dept. of Revenue

REVENUE:	FY 1995	\$11,597,269
	FY 1996	\$8,601,484
	FY 1997	\$7,431,242
	FY 1998	\$9,869,416
	FY 1999	\$7,039,401

DISTRIBUTION: State Highway Fund.

MOTOR CARRIER SURCHARGE TAX

IC 6-6-4.1-4.5

ACCT. NO. 6250-109500-40420
2270-10900; 3010-109400-40440

TAXPAYER: A carrier who operates or causes to be operated a commercial motor vehicle on any highway in Indiana.

TAX BASE: The total amount of motor fuel consumed by commercial motor vehicles operated by a carrier in its operations on highways in Indiana. The tax imposed does not apply to that portion of motor fuel used to propel equipment mounted on a motor vehicle having a common reservoir for locomotion on the highway and the operation of such equipment.

RATE: The rate of tax is \$.11 per gallon. This tax is in addition to any other motor fuel tax imposed.

PROCEDURE: The tax is paid quarterly by the carrier to the Department on or before the last day of the month immediately following the quarter. The amount of motor fuel consumed by a carrier is the total amount of motor fuel consumed in its entire operations within and without Indiana multiplied by a fraction, the numerator of which is the total number of miles traveled in Indiana, and the denominator of which is the total number of miles traveled within and without Indiana. If no records show the total number of miles traveled, it is presumed that one gallon is consumed for every 4 miles traveled.

EXEMPTIONS: Motor vehicles operated by the state, a sub-division of the state, the United States, or an agency of states, a school bus operated on behalf of a state or political sub-division of a state, a vehicle used in casual or charter bus operations; vehicles registered

as farm vehicles by the Bureau of Motor Vehicles or under a similar law of another state; trucks with dealer registration plates, and an intercity bus as defined in IC 9-13-2-83.

ADMINISTRATION: Special Tax Division, Dept. of Revenue

REVENUE:	FY 1995	\$86,194,892
	FY 1996	\$74,949,018
	FY 1997	\$68,133,928
	FY 1998	\$103,423,656
	FY 1999	\$100,331,465

DISTRIBUTION: 45.5% is deposited into the State Highway Fund, 45.5% is deposited into the Motor Vehicle Highway account, and 9% is deposited into the Motor Carrier Regulation Fund administered by the Department.

MOTOR FUEL INVENTORY TAX

IC 6-6-1.1-209,	ACCT. NO. 3940-110000; 3010-109400
6-6-2.1-202	6250-109400; 4580-100100

TAXPAYER: Persons having title to gasoline and authorized unlicensed dealers who have special fuel in their taxable storage facilities held for resale on the effective date of an increase in the gasoline or special fuel tax rates are subject to the inventory tax.

TAX BASE: Gallons of gasoline or special fuel held for resale.

RATE: The tax rate is equal to the difference of the increased license tax rate minus the previous license tax rate.

PROCEDURE: Persons subject to the tax, inventory the gallonage in storage on the day a tax rate change takes effect. The person reports the gallonage on forms provided by the Department of Revenue and pays the tax within 30 days of the inventory date.

ADMINISTRATION: Special Tax Division, Dept. of Revenue

REVENUE:	FY 1995	\$0
	FY 1996	\$0
	FY 1997	\$0
	FY 1998	\$0
	FY 1999	\$0

DISTRIBUTION: Same as gasoline tax and special fuel tax.

NOTE: The inventory tax is imposed only when there is an increase in the gasoline tax and or the special fuel tax. Because there was no increase in either tax between FY 91 and FY 99, there was no revenue collected.

SPECIAL FUEL TAX

IC 6-6-2.1

ACCT. NO. 3940-12000; 6250-109400
3010-109400

TAXPAYER: Licensed special fuel suppliers who sell special fuel from a terminal rack located in Indiana, licensed permissive suppliers who sell special fuel for import into Indiana, or persons who purchase special fuel tax exempt and subsequently use the fuel in a taxable manner.

TAX BASE: Special fuel sold or used in producing or generating power for propelling motor vehicles, except fuel used for non-highway purposes, used as heating oil, or in trains.

RATE: The rate of tax per gallon is \$.16.

PROCEDURE: Licensed special fuel suppliers and permissive suppliers must file their monthly information reports and tax payments by the 15th day of each month. Persons who purchase special fuel tax exempt and subsequently use the fuel in a taxable manner must file quarterly reports and tax payments by the 15th day of the month following the end of the quarter.

EXEMPTIONS: Special fuel sold by a supplier to a licensed exporter for export from Indiana to another state or country to which the exporter is specifically licensed to export, exports by a supplier, exports for which the destination state special fuel tax has been paid to the supplier and proof of export is available in the form of a destination state bill of lading, special fuel sold to the United States or agency or instrumentality thereof, special fuel sold to a post exchange or other concessionaire on a federal reservation in Indiana, special fuel sold to a public transportation corporation established under IC 36-9-4 and used for the transportation of persons for compensation within the territory of the corporation, special fuel sold to a public transit department of a municipality and used for the transportation of persons for compensation within a

service area no part of which is more than five (5) miles outside the corporate limits of the municipality, special fuel sold to a common carrier of passengers, including a business operating a taxicab (as defined in IC 6-6-1.1-103(1)) and used by the carrier to transport passengers within a service area that is not larger than one (1) county and counties contiguous to that county, the portion of special fuel used to operate equipment attached to a motor vehicle if the fuel was placed into the fuel supply tank of a motor vehicle that has a common fuel reservoir for travel on a highway for the operation of equipment, and special fuel used for non-highway purposes, used as heating oil, or in trains. Special fuel exempt for non-highway purposes, as heating oil, or in trains, shall have dye added to it at or before the time of withdrawal from a terminal or refinery rack.

REFUNDS: Either an end seller or end user may obtain a refund for tax paid, undyed special fuel subsequently used in a taxable manner. In order for the end seller to obtain a claim for refund, the seller must receive a properly completed SFT-E exemption certificate from each end user and submit a properly completed SF-1932 claim for refund form to the Special Tax Division. In order for the end user to obtain a claim for refund, the user are not both permitted to file a claim for a refund for the same sale/purchase of special fuel.

PENALTY: Persons who fail to file monthly reports or pay the full amount of tax due shown on their reports on or before the due date must pay either a 10% penalty or \$5.00, which ever is greater.

ADMINISTRATION: Special Tax Division, Dept. of Revenue

REVENUE:	FY 1995	\$124,399,800
	FY 1996	\$143,727,065
	FY 1997	\$147,552,887
	FY 1998	\$151,245,070
	FY 1999	\$161,779,575

DISTRIBUTION: Special fuel tax collected shall be used only for highway purposes and for the payment of any part of the cost of traffic policing and traffic safety incurred by the state or any of its political subdivisions, as authorized by law.

HAZARDOUS WASTE DISPOSAL TAX

IC 6-6-6.6

ACCT. NO. 6130-100200 through 110000

TAXPAYER: Operators of hazardous wastes disposal sites.

TAX BASE: Hazardous waste disposed of in a disposal facility or by underground injection.

RATE: \$11.50 per ton.

The tax rate on hazardous waste generated outside Indiana and disposed of in an Indiana facility is the greater of the rate listed above or the amount of tax imposed by the state of origin. The maximum liability for underground injection is \$25,000 per year per taxpayer.

PROCEDURE: Filed quarterly with the Department of Revenue.

ADMINISTRATION: Special Tax Division, Dept. of Revenue

REVENUE:

Fiscal Year	Hazardous Substances Response Trust Fund	County General Funds	Total
1995	\$1,975,825	\$658,943	\$2,634,768
1996	\$1,931,658	\$643,885	\$2,575,543
1997	\$1,792,603	\$597,534	\$2,390,137
1998	\$1,932,886	\$670,141	\$2,603,027
1999	\$1,313,393	\$431,336	\$1,744,729

DISTRIBUTION: 75% is deposited in the Hazardous Substances Response Trust Fund and 25% in the county general fund where the facility is located. The Hazardous Substances Response Trust Fund is used as 1) a state match for federal superfund money; 2) emergency state assistance; and 3) state cleanups. Revenue is distributed to the various counties as follows:

<u>County</u>	<u>FY 1995</u>	<u>FY 1996</u>	<u>FY 1997</u>	<u>FY 1998</u>	<u>FY 1999</u>
Allen	\$335,530	\$338,210	\$301,217	\$299,023	\$33,776
Porter	\$68,441	\$30,278	\$87,800	\$136,439	\$65,597
Putnam	\$254,971	\$196,254	\$208,517	\$234,679	\$331,962
Lake		\$10,140			
Posey	\$254,971	\$19,003			
Total	\$913,913	\$643,885	\$597,534	\$670,141	\$431,335

INDIVIDUAL ADJUSTED GROSS INCOME TAX

IC 6-3; 6-3.1

ACCT. NO. 1000-100900-40050

1000-100900-40060

TAXPAYER: Individuals, partners, stockholders in subchapter S corporations, trusts, estates, and nonresidents with income from sources in Indiana.

TAX BASE: Except for trusts and estates, the base is the federal adjusted gross income with additions of the amounts subtracted on federal returns for interest income, net operating losses derived from sources outside of Indiana, state income taxes, recoveries of previously allowed deductions, and the ordinary income part of certain lump sum distributions that are "averaged" for federal income tax. For trusts and estates, the tax base is the federal taxable income, subtracting only the income that the federal law or Constitution prohibits taxing. Income and deductions are reduced proportionately to apply only to Indiana income for part-year Indiana residents.

DEDUCTIONS AND EXEMPTIONS:

- Income exempt under federal law or the Constitution;
- **\$1,000 exemption** for the taxpayer, spouse, and each dependent claimed on the federal return.
- **Additional \$1,500 exemption** for dependent children under the age of 18.
- **Supplemental railroad annuities.**
- **\$1,000 exemption** for each individual age 65 or over and/or blind.
- **Additional \$500** for individuals aged 65 or over with AGI less than \$40,000.
- **Military retirement or survivor's military service benefits:** for individuals at least 60 years old up to \$2,000;.
- **Military income** up to \$2,000.
- **Federal civil service annuity income** for individuals over 61, less any social security or railroad retirement income, up to \$2,000.
- **Disability retirement:** portion of income received by an individual who is less than 65, retired, and is permanently and totally disabled.
- **Federal social security and railroad retirement benefits** included in a taxpayer's federal gross income.
- **Rent** up to \$2,000.

- **Income** up to \$2,000 subject to an income tax by a political subdivision of another state.
- **Home insulation expense** up to \$1,000 for installations.
- **Net operating losses** derived from sources outside of Indiana;.
- **Unemployment compensation**: partial deduction base on a formula.
- **Federal employee paid leave.**
- **Foreign source dividends.**
- **Enterprise Zone adjusted gross income deduction** for a qualified employee working and living in an enterprise zone equal to the lesser of 1/2 of earnings or \$7,500.
- Under certain circumstances, income of individuals residing in **county homes** is no longer subject to the individual income tax.
- **Prize money** from the Indiana State Lottery.
- **Crime Stoppers Award** up to \$1,000.
- **Export income**: A portion of a taxpayer's adjusted gross income attributable to income earned in maritime opportunity districts.
- **Employee medical care savings accounts deposits.**
- **Property taxes** paid for an individual's principle place of residence up to \$2,500.
- **Qualified long term care insurance premiums.**
- **Holocaust settlement payments.**

RATE: 3.4%

CREDITS:

- **Income taxes paid to other states**: up to 3.4% of the income taxed by other states.
- **Indiana colleges and universities**: One-half of contributions to institutions of higher education up to \$100 (\$200, joint return);.
- **21st Century Scholar Program**: One-half of contributions up to \$100 for individual (\$200, joint return).
- **Unified Tax Credit for Elderly**: declining refundable credit for individuals with adjusted gross income less than \$10,000, the value of the credit depending on income and marital status.
- **Neighborhood Assistance**: One-half of amounts used in approved programs, up to \$25,000 and limited by a statewide total of \$1,000,000.
- **Enterprise Zone**: allowed for increased employment expenditures equal to the lesser of 10% multiplied by the increased wages, or \$1,500 multiplied by the number of qualified employees.

- **Buddy System Project:** \$100 per unit of qualified computer equipment donated to school service centers.
- **Earned Income Tax:** taxpayers with a qualifying dependent, total income less than \$12,000 and earned income equal to at least 80% of income.

PROCEDURE: 3.4% of wages of employees are withheld by employers and paid to the Department of Revenue either by the 20th day after the end of the month or quarterly, depending on the amount of total withholding. Upon the request of a pensioner, the person paying the pensioner shall withhold income tax.

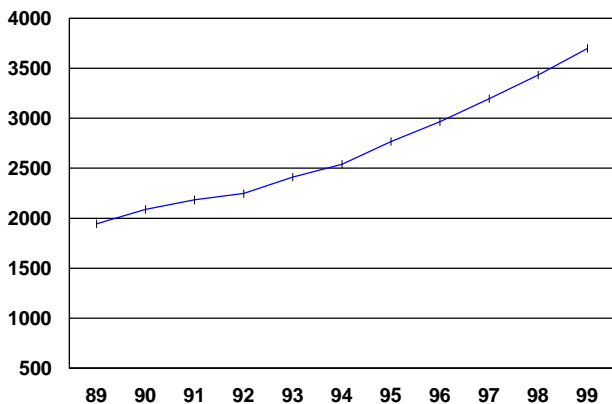
All other income is reported annually with provisions for quarterly estimated tax payments. Annual taxpayer returns are due April 15.

ADMINISTRATION: Income Tax Individual Section,
Compliance Division, Dept. of Revenue

REVENUE:	FY 1995	\$2,767,743,074
	FY 1996	\$2,966,265,722
	FY 1997	\$3,197,117,796
	FY 1998	\$3,433,443,948
	FY 1999	\$3,699,316,536

DISTRIBUTION: State General Fund.

Individual Income Tax Revenue Growth Fiscal Years 1989-1999 (Millions)



INDIANA DEPARTMENT OF REVENUE
INDIVIDUAL INCOME TAX DIVISION
TAX YEAR 1997 STATISTICS
STATEWIDE TOTALS

	Grand Total	
	Returns	Amount (\$)
Total Indiana Income	2,799,908	102,772,579,220
Tax Add-back	278,654	841,323,096
Total IN Deductions	1,185,342	3,502,192,677
**Indiana AGI	2,768,128	99,241,101,447
Federal Exemptions	2,774,778	5,759,756,945
Over 65 and/or Blind	429,887	597,687,081
**Total Exemptions	2,411,509	6,414,708,498
**State Taxable		
Income	2,631,485	93,294,438,481
**State AGI Tax Due	2,609,878	3,159,028,201
County Tax Due	2,192,377	692,959,390
Sales Tax Due	26,982	1,120,852
Estimated Penalty	150,034	10,120,785
1997 Estimate Paid		
With Return	1,060,646	992,622,831
**Total Amount Due	2,631,991	3,853,493,259
Indiana Tax Withheld	2,363,908	2,617,576,085
County Tax Withheld	1,907,691	512,798,371
1st Quarter Paid		
With Return	140,148	94,686,846
College Credit	83,657	7,817,389
Elderly Credit	130,306	7,322,398
Taxes Paid to Other		
States	23,864	23,758,314
Credit Outside		
Localities	19,465	4,507,232
Other Credits	126,264	38,771,532
**Total Credits	2,652,124	3,780,857,255
Total Amount Owed	941,426	422,167,114
Amount Overpaid	1,468,818	262,348,825
Non-Game Fund	39,958	440,971
Net Refunds Due	1,705,907	219,515,916

INHERITANCE TAX

Inheritance Tax, IC 6-4.1-1

ACCT. NO. 1000-100900

Estate Tax, IC 6-4.1-11

Generation-Skipping Transfer Tax, IC 6-4.1-11.5

TAXPAYER: Class A, B, or C transferees:

Class A - Parent, grandparent, child, grandchild;

Class B - Sister, brother, niece, nephew, daughter-in-law, son-in-law;

Class C - Aunt, uncle, and all other transferees who are neither Class A nor Class B.

TAX BASE: Indiana Residents: Real and tangible property with a situs in Indiana and intangible property wherever located; Indiana Nonresidents: Real and tangible personal property that has situs in Indiana and is transferred at death.

RATE: Net Taxable Value

From	To	Amount	+ % of Excess Over	
Class A				
\$ 0	\$ 25,000	\$	1%	\$ 0
25,000	50,000	250	2%	25,000
50,000	200,000	750	3%	50,000
200,000	300,000	5,250	4%	200,000
300,000	500,000	9,250	5%	300,000
500,000	700,000	19,250	6%	500,000
700,000	1,000,000	31,250	7%	700,000
1,000,000	1,500,000	52,250	8%	1,000,000
1,500,000	--	92,250	10%	1,500,000
Class B				
0	100,000		7%	0
100,000	500,000	7,000	10%	100,000
500,000	100,000	47,000	12%	500,000
1,000,000	--	107,000	15%	1,000,000
Class C				
0	100,000		10%	0
100,000	1,000,000	10,000	15%	100,000
1,000,000	--	145,000	20%	1,000,000

PROCEDURE: Indiana Residents: Within 12 months of death, the personal representative must file a return with the appropriate probate court if the value of transferred property interests exceeds the value of exemptions. The court issues the order determining tax liability. The transferee pays the county treasurer who makes quarterly remittances to the state. The Inheritance Tax Division audits all returns. Indiana Nonresidents: File directly with the Department of Revenue. The Department issues an order determining tax liability. The liability is paid directly to the Department of Revenue.

DEDUCTIONS: The decedent's debts, state and local tax obligations pending at the time of death, funeral expenses, and estate administrative expenses.

EXEMPTIONS: Transfers to a surviving spouse, life insurance payable to a named beneficiary, real property owned by tenancy by the entireties, and transfers for public, charitable, educational, or religious purposes. Additional exemptions include:

Class A transferees	\$100,000
Class B transferees	\$ 500
Class C transferees	\$ 100

Effective July 1, 1991, a Generation-Skipping Transfer Tax is imposed in an amount equal to the amount of the credit allowed under federal law to be paid to the state. (The previous law specified that the full amount of the tax is paid to the federal government.)

ADMINISTRATION: Inheritance Tax Division,
Dept. of Revenue, 232-2156

REVENUE:

Fiscal Year	General Fund	Counties (Approx.)	Total (Approx.)
1995	\$106,084,198	\$8,383,025	\$114,467,223
1996	\$98,151,170	\$8,085,805	\$106,236,975
1997	\$115,356,080	\$9,248,080	\$124,604,160
1998	\$124,383,058	\$9,741,206	\$134,124,264
1999	\$148,712,189	\$10,749,982	\$159,462,171

DISTRIBUTION: Resident inheritance tax: 92% State General Fund; 8% collecting county (Beginning 7/1/97, counties are guaranteed a statutorily determined amount which accounts for the increase in the Class A exemption.)

Nonresident inheritance tax: 100% State General Fund

Estate or "pick up" tax: 100% State General Fund

Generation-Skipping Transfer Tax: 100% State General Fund

INSURANCE TAX

Premium Tax, IC 27-1-18-2 ACCT. NO. 1000-102100-40260
Fire Insurance Tax, IC 22-12-6-5 3080-130500-40260

TAXPAYER: Premium tax: insurance companies not organized under the laws of Indiana but doing business here and domestic insurance companies that elect to pay the tax.

Fire insurance tax: All insurance companies, domestic and foreign, selling fire insurance in Indiana.

TAX BASE: Premium tax: gross premiums received on policies covering risks in the state, or for marine and transportation companies, gross premiums received on policies written or renewed in the past year minus deductions for reinsurance, premiums, dividends paid to resident insureds, and premiums returned.

Fire insurance tax: gross premiums written on fire risks in Indiana minus reinsurance premiums and premiums returned.

RATE: Premium tax: 2% of net premiums.
Fire insurance tax: .5% of net premiums.

PROCEDURE: Premium tax: quarterly estimated returns filed with the Department of Insurance.

Fire insurance tax: paid to the Department on or before March 2.

EXEMPTIONS: Domestic insurance companies that elect to pay the gross income tax rather than the premiums tax.

ADMINISTRATION: Financial Records, Dept. of Insurance

REVENUE:

Fiscal Year	Premium Tax	Fire Insurance Tax
1995	\$133,999,882	\$1,699,098
1996	\$133,396,059	\$1,729,380
1997	\$136,279,243	\$1,806,420
1998	\$146,909,683	\$1,938,490
1999	\$155,416,872	\$1,725,385

DISTRIBUTION: Premium tax: State General Fund. Fire Insurance Tax: Fire & Building Services Fund.

PETROLEUM SEVERANCE

IC 6-8-1 ACCT. NO. 3150-130000-44150, 45100

RATE: The greater of 1% of the value of the petroleum or \$0.03 per 1,000 cubic feet for natural gas and \$0.24 per barrel of oil.

REVENUE:	FY 1995	\$603,754
	FY 1996	\$617,842
	FY 1997	\$614,945
	FY 1998	\$642,413
	FY 1999	\$614,000

DISTRIBUTION: Oil and Gas Division

PARIMUTUEL ADMISSION TAX

IC 4-31-9-5 ACCT. NO. 1000-731400

TAXPAYER: A person or organization that holds a permit to conduct a horse racing meeting or is licensed to operate a satellite facility.

TAX BASE: Admissions to horse track or satellite facility. Currently, only Hoosier Park (for live racing only) and the Merrillville satellite facility charge admission.

RATE: \$0.20 per person on paid admission to a horse track or satellite facility.

ADMINISTRATION: Department of Revenue

REVENUE:	FY 1995	\$74,862
	FY 1996	\$62,694
	FY 1997	\$34,914
	FY 1998	\$30,090
	FY 1999	\$26,032

DISTRIBUTION: 50% in equal shares to the city of Anderson and Madison County; 50% to the General Fund.

PARIMUTUEL SATELLITE FACILITY TAX

IC 4-31-9-9 ACCT. NO. 6000-187800, 6000-134600

TAXPAYER: A person or organization that is licensed to operate a satellite facility.

TAX BASE: Parimutuel wagers made at a satellite facility.

REVENUE BASE: One half of one percent (0.5%) of the total amount wagered.

ADMINISTRATION: State Auditor

REVENUE:	FY 1996	\$279,091
	FY 1997	\$544,060
	FY 1998	\$532,170
	FY 1999	\$549,427

DISTRIBUTION: 50% Livestock Industry Promotion and Development Fund; 50% State Fair Commission for activity authorized under IC 15-1.5-3.

PARIMUTUEL WAGERING TAX

IC 4-31-9-3 ACCT. NO. 1000-731300

TAXPAYER: A person or organization that holds a permit to conduct a horse racing meeting or is licensed to operate a satellite facility.

TAX BASE: Parimutuel wagers made on live and simulcast races.

RATE: 2% of the total amount wagered on live races and

simulcasts conducted at a permit holder's racetrack. 2.5% of the total amount wagered on simulcasts at satellite facilities.

ADMINISTRATION: Department of Revenue

REVENUE:	FY 1995	\$1,698,381
	FY 1996	\$3,211,942
	FY 1997	\$3,450,205
	FY 1998	\$3,494,130
	FY 1999	\$3,648,538

DISTRIBUTION: First \$150,000 is deposited in the Veterinary School Research Account (IC 4-31-12-22); the remainder is deposited in the Lottery and Gaming Surplus Account within the Build Indiana Fund.

RAILROAD CAR PROPERTY TAX

IC 6-1.1-8-35

ACCT. NO. 6610-404100-10900
6110-180100-49000

TAXPAYER: Railroad car companies and a railroad company that provides service within a commuter transportation district.

TAX BASE: Assessed value of the average number of cars owned or used in the state by a company during the previous year.

RATE: Statewide average net property tax rate.

PROCEDURE: The State Board of Tax Commissioners assesses the tax against the indefinite-situs distributable property of railroad car companies and the distributable property of the railroad company. The State Department of Revenue collects the tax payments. Tax collections from railroad car companies are placed in the state General Fund and collections from the railroad company are placed in the Electric Rail Service Fund. Prior to July 1, 1999, tax collections from railroad car companies were deposited into the Commuter Rail Service Fund.

CREDITS: Beginning January 1, 2000, railroad car companies may file for a credit against their tax liability. The credit is equal to 25% of the taxpayer's expenses in Indiana for maintenance and

improvements on rail cars owned or used by the taxpayer, not to exceed the taxpayer's property tax liability on rail cars. Total credits for all taxpayers are limited to \$2.8 million annually. If more than \$2.8 million in credits are claimed in a year, each taxpayer's claim will be reduced on a pro-rata basis.

ADMINISTRATION: State Board of Tax Commissioners;
Department of Revenue.

DISTRIBUTION: Deposits to the Electric Rail Service Fund are transferred to the Northern Indiana Commuter Transportation District (NICTD). Prior to July 1, 1999, tax proceeds in the Commuter Rail Service Fund were also transferred to NICTD.

REVENUE:

	<u>Rail Car Companies</u>	<u>Railroad Company</u>	<u>Total</u>
FY 1995	\$4,333,660	\$106,891	\$4,440,551
FY 1996	4,774,020	120,674	4,894,694
FY 1997	4,911,564	166,342	5,077,906
FY 1998	4,919,301	160,852	5,080,153
FY 1999	5,662,341	124,405	5,786,746

RIVERBOAT ADMISSION TAX

IC 4-33-12

ACCT. NO. 1000-721100 through
1000-721900

TAXPAYER: A person or organization that holds an owner's license for riverboat gambling operations.

TAX BASE: Admissions to riverboat gaming excursions.

RATE: \$3 per admission, whether paid or unpaid

ADMINISTRATION: Department of Revenue

REVENUE:

	Date*	FY 1997	FY 1998	FY 1999
Argosy/ Lawrenceburg	12/13/96	\$4,463,412	\$14,531,643	\$21,694,524
Aztar/ Evansville	12/8/95	6,669,822	6,442,386	6,139,218
Blue Chip/ Mich. City	8/22/97	-0-	8,559,603	11,042,736
Empress/ Hammond	6/29/96	15,357,159	16,745,604	17,654,448
Grand Victoria/ Rising Sun	10/4/96	5,539,212	11,081,830	10,650,324
Majestic Star/ Gary	6/11/96	8,652,495	9,471,309	10,125,660
Harrah's/ East Chicago	4/18/97	3,038,169	14,489,785	14,914,246
Trump/ Gary	6/11/96	<u>12,542,279</u>	<u>9,599,215</u>	<u>10,998,277</u>
Total		\$56,262,548	\$90,921,375	\$110,745,428

*first day of full-time operation.

DISTRIBUTION: The Department of Revenue places these taxes in the General Fund. The Treasurer of State quarterly distributes these monies as outlined below:

In counties contiguous to Lake Michigan and counties along the Ohio River in which the riverboat is docked in the largest city in the county:

- \$1.00 to the city in which the boat is docked
- \$1.00 to the county in which the boat is docked
- \$0.10 to the county convention and visitor bureau
or promotion fund
- \$0.15 to the State Fair Commission
- \$0.10 to the Division of Mental Health
- \$0.65 to the Indiana Horse Racing Commission

In counties along the Ohio River in which the riverboat is NOT docked in the largest city in the county:

- \$2.00 to the county in which the boat is docked

\$0.10 to the county convention and visitor bureau
or promotion fund

\$0.15 to the State Fair Commission

\$0.10 to the Division of Mental Health

\$0.65 to the Indiana Horse Racing Commission

In counties contiguous to Patoka Lake:

\$1.00 distributed equally among the counties
contiguous to the lake

\$1.00 to the Patoka Lake Development Account

\$0.40 to the resource conservation and development
program that serves the Patoka Lake area

\$0.50 to the General Fund

\$0.10 to the Division of Mental Health

State Taxes

	<u>FY 1997</u>	<u>FY 1998</u>	<u>FY 1999</u>
Dearborn County	\$734,012	\$4,022,331	\$7,007,546
Dearborn Co. Conv. & Visitor's Bureau	73,401	402,229	700,748
East Chicago	-0-	4,651,953	4,772,027
Evansville	2,287,580	2,167,751	2,021,299
Gary	5,748,840	6,170,146	7,201,557
Hammond	3,791,952	5,523,006	5,775,837
Harrison County		-0-	3,096,046
Harrison Co. Conv. & Visitor's Bureau		-0-	154,801
Indiana Horse Racing Comm.	8,948,711	18,166,363	23,126,770
Lake County	9,540,792	16,345,105	17,749,421
Lake Co. Convention & Visitor's Bureau	954,070	1,634,496	1,774,927
LaPorte County	-0-	1,998,395	3,586,227
LaPorte Co. Conven. & Visitor's Bureau	-0-	199,838	358,620
Lawrenceburg	734,012	4,022,331	7,007,546
Mental Health, Div. of	1,376,702	2,794,780	3,558,984
Michigan City	-0-	1,998,395	3,586,227
Ohio County*	1,204,765	3,414,469	3,677,644
Ohio Co. Convention & Visitor's Bureau	120,475	341,444	367,761
Rising Sun*	1,204,765	3,414,469	3,677,644
State Fair Commis.	2,065,074	4,192,212	5,338,530
Vanderburgh County	2,287,580	2,167,751	2,021,299
Vand. Co. Convention & Visitor's Bureau	<u>228,756</u>	<u>216,773</u>	<u>202,128</u>
TOTAL	\$41,301,487	\$83,844,235	\$106,763,588

*Fifty percent of total distributions was shared with Ripley County, Switzerland County, and 14 municipalities within Ripley, Switzerland, and Dearborn Counties.

NOTE: Sum of distributions will not equal revenue due to the timing of distributions.

RIVERBOAT WAGERING TAX

IC 4-33-13

ACCT. NO. 1000-721100 through
1000-721900

TAXPAYER: A person or organization that holds an owner's license for riverboat gambling operations.

TAX BASE: Adjusted gross receipts, which are wagers minus winnings and uncollectible receivables.

RATE: 20% of adjusted gross receipts

ADMINISTRATION: Department of Revenue

REVENUE:

	<u>Date*</u>	<u>FY 1997</u>	<u>FY 1998</u>	<u>FY 1999</u>
Argosy/ Lawrenceburg	12/13/96	\$11,897,839	\$37,684,611	\$58,596,983
Aztar/ Evansville	12/8/95	21,103,210	22,177,415	20,405,246
Blue Chip/ Mich. City	8/22/97	-0-	42,767,263	30,218,751
Caesar's/ Harrison Co.	11/20/98	-0-	-0-	17,747,446
Empress/ Hammond	6/29/96	39,321,842	32,152,608	45,136,222
Grand Victoria/ Rising Sun	10/4/96	17,010,583	20,233,234	30,475,877
Majestic Star/ Gary	6/11/96	18,303,046	32,625,447	22,937,623
Harrah's/ East Chicago	4/18/97	6,520,906	23,624,556	36,623,407
Trump/ Gary	6/11/96	28,804,452	20,487,243	28,902,484
Total		\$142,961,878	\$231,752,377	\$291,044,039

*first day of full-time operation.

DISTRIBUTION: The Department of Revenue deposits revenue in the State Gaming Account in the General Fund. Funds are then appropriated to the Indiana Gaming Commission to administer this article. 75% of the remaining tax revenue is distributed to the Lottery and Gaming Surplus Account within the Build Indiana Fund. 25% is distributed as follows:

In counties contiguous to Lake Michigan and counties along the Ohio River in which the riverboat is docked in the largest city in the county, funds are distributed to the city designated as the home dock;

In counties along the Ohio River in which the riverboat is NOT docked in the largest city in the county, the funds are distributed to the county in which the boat is docked; and

In the counties contiguous to Patoka Lake, the funds are distributed in equal shares to each of these counties.

	<u>FY 1997</u>	<u>FY 1998</u>	<u>FY 1999</u>
Lottery & Gam.			
Surplus Acct.	\$98,647,734	\$169,936,418	\$213,684,137
East Chicago	981,038	8,022,088	8,870,612
Evansville	5,239,363	5,490,218	5,168,341
Gary	11,368,077	10,966,949	12,810,914
Hammond	8,967,408	810,706,612	11,083,582
Harrison Co.	-0-	-0-	4,003,642
Lawrenceburg	2,416,209	8,925,019	14,314,769
Michigan City	-0-	4,555,618	7,414,146
Rising Sun	<u>3,910,484</u>	<u>7,979,269</u>	<u>7,562,041</u>
	\$131,532,313	\$226,582,191	\$284,912,184

NOTE: The sum of distributions will not equal revenue due to the timing of distributions.

SALES AND USE TAX

IC 6-2.5 ACCT. NO. 1000-100900-40200; 4900-100100
6000-135000; 6070-109000

TAXPAYER: Purchasers of tangible personal property and public utility service, renters of rooms or other accommodations for less than 30 days, and renters of other property.

TAX BASE: Sales price of the taxable transaction.

RATE: 5% of the sales price.

PROCEDURE: Collected at the retail level (except for gasoline). The tax must be remitted before the 20th day after the end of the month. Retailers whose average monthly tax remittance during the preceding calendar year was less than \$1,000 must send the taxes collected within 30 days after the end of the month, unless the retailer has an individual withholding tax liability of more than

\$1,000. If a person's monthly sales tax liability exceeds \$20,000, that person is required to remit payment by means of electronic fund transfer, by delivery in person or by courier. Payment shall be made on or before the date the tax is due. Gasoline distributors remit sales tax collections 2 times a month. Retail merchants are allowed to retain a 1% collection allowance if remittance is timely.

EXEMPTIONS: Wholesale sales; the sale of goods directly used in direct production in manufacturing, farming, public utilities (including those operated by a special district or a not-for-profit corporation), public transportation; sales by a utility to a person for use in manufacturing, mining, production, refining, oil extraction, mineral extraction, irrigation, agriculture, or horticulture; the cost of pollution-abatement equipment required by federal, state, or local law; most sales by charitable, religious, scientific, and educational organizations; sales of tangible personal property, service, or meals by fraternities, sororities, and student cooperatives; sales of newspapers and purchases made by free distribution newspapers; sales to governmental entities; sales to solid waste management districts; sales to persons who resell those goods at retail; sales of prescription drugs including drugs to be used by animals, insulin, blood, oxygen, hearing aids, dental prosthetic devices, prescription orthopedic devices, eyeglasses, and contact lenses; sales of most food for at home human consumption; all purchases of items with food stamps; state and federal taxes on gasoline; sales made in interstate commerce; like-kind exchanges; tire retreading; sales of property to be incorporated in leased school buildings; sales of motor vehicles, aircraft, watercraft, and trailers for registration and use outside of Indiana; casual sales; sales of admission tickets; gratuities for serving or delivery if the gratuity charge is stated separately from the price of the food and beverage; natural spring water; preowned manufactured homes; lottery tickets; property consumed in commercial printing; commercial printing shipped out of state; items consumed and rendered unusable after its first usage for food services; items used in preparation of food for immediate consumption (i.e., sandwich wrappers) or items consumed by a guest in a hotel or motel, certain racing equipment.

ADMINISTRATION: Sales Tax Division, Dept. of Revenue

REVENUE:

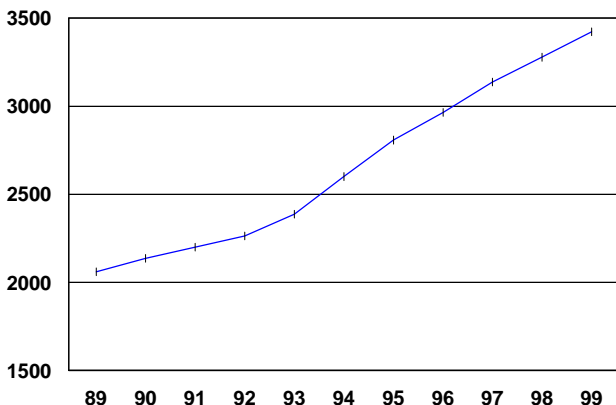
<u>FY</u>	<u>General Fund</u>	<u>PTRF</u>	<u>Ded. Funds</u>
1995	\$1,655,639,663	\$1,130,500,315	\$22,611,133
1996	\$1,751,151,275	\$1,191,178,502	\$23,823,570
1997	\$1,848,056,551	\$1,264,979,278	\$25,298,981
1998	\$1,932,050,082	\$1,320,299,070	\$26,406,483
1999	\$2,022,958,150	\$1,372,950,087	\$27,459,002

<u>FY</u>	<u>TOTAL</u>
1995	\$2,808,751,112
1996	\$2,966,153,346
1997	\$3,138,334,810
1998	\$3,278,765,635
1999	\$3,423,367,237

DISTRIBUTION: 59.03% to the State General Fund, 40% to the Property Tax Replacement Fund, 0.76% to the Public Mass Transportation Fund, 0.04% to the Industrial Rail Service Loan Fund, and 0.17% to the Commuter Rail Service Fund.

NOTE: Refunds from Sales Tax come directly out of the General Fund. Therefore, the final distribution of revenue does not total these percentages.

Sales Tax Revenue Growth Fiscal Years 1989-1999 (Millions)



STATE PROPERTY TAX

State Fair, IC 15-1.5-8-1

ACCT. NO. 6000-187800;

State Forestry, IC 14-23-3-3

3430-130800

TAXPAYER: Owners of real property and tangible personal property located in Indiana on the date of assessment. The assessment date for mobile homes is January 15; and for all other tangible property, March 1.

TAX BASE: Net Assessed Value arrived at for Local Property Tax Purposes

RATE: \$.01 per \$100 Assessed Valuation

ADMINISTRATION: State Board of Tax Commissioners

REVENUE:

<u>FY</u>	<u>State Fair</u>	<u>State Forestry</u>	<u>Total</u>
95	\$1,716,217	\$3,172,185	\$4,888,402
*96	\$1,547,794	\$2,874,201	\$4,421,995
*97	\$2,269,917	\$4,200,911	\$6,470,828
98	\$1,850,718	\$3,375,201	\$5,225,917
99	\$2,096,125	\$3,886,938	\$5,983,063

*Due to delays in reassessment, some counties did not have a June, 1996, settlement causing some FY96 state property tax to be accounted for in FY97.

DISTRIBUTION: State Fair - 35%; State Forestry - 65%

LOCAL TAXES

AIRCRAFT LICENSE EXCISE TAX

IC 6-6-6.5

ACCT. NO. 6000-185800-40240

TAXPAYER: Owners of aircraft required to be registered with the Indiana Department of Revenue.

TAX BASE: The weight, class, and age of the aircraft determine taxes owed.

Class A	Piston driven
Class B	Piston driven, pressurized
Class C	Turbine driven
Class D	Homebuilt, gliders, or hot air balloons

<u>Age</u>	<u>Class A</u>	<u>Class B</u>	<u>Class C</u>	<u>Class D</u>
0-4	\$.04/lb	\$.065/lb	\$.09/lb	\$.175/lb
5-8	\$.035/lb	\$.055/lb	\$.08/lb	\$.015/lb
9-12	\$.03/lb	\$.05/lb	\$.07/lb	\$.0125/lb
13-16	\$.025/lb	\$.025/lb	\$.025/lb	\$.01/lb
17-25	\$.02/lb	\$.02/lb	\$.02/lb	\$.0075/lb
over 25	\$.01/lb	\$.01/lb	\$.01/lb	\$.005/lb

EXEMPTIONS: Aircraft owned and exclusively used by governmental entities; aircraft owned by nonresidents and registered out-of-state (However, these aircraft are not exempt if operated in Indiana more than 60 days.); aircraft which the federal law or Constitution prohibit Indiana from taxing; and aircraft owned by nonresident air carriers or air taxis.

CREDITS: Any excess disabled veteran property tax deductions not used against the veteran's property or motor vehicles.

PROCEDURE: The excise tax must be paid before the aircraft can be registered. When an aircraft is acquired after the annual registration date, the excise tax is reduced by 10% for each calendar month after the registration date. When an aircraft is sold by an owner who has paid the excise tax, a credit of 10% per month may be applied to the tax due on any aircraft purchased in the same year.

ADMINISTRATION: Aeronautics Section, Dept. of Revenue

REVENUE:	FY 1995	\$395,633
	FY 1996	\$404,403
	FY 1997	\$377,559
	FY 1998	\$381,782
	FY 1999	\$382,889

DISTRIBUTION: Revenues are distributed to the county where the aircraft is usually located when it is not being operated on a quarterly basis. However, in Allen County, the funds go to the Ft. Wayne Airport Authority quarterly.

AUTO RENTAL EXCISE TAX

IC 6-6-9

ACCT. NO. 9000-190900-45200

TAXPAYER: Any person who rents an automobile or truck weighing less than 11,000 pounds for a period of less than 30 days.

TAX BASE: The gross retail income the retail merchant receives for the rental.

RATE: 4% of the gross retail income from the transaction.

PROCEDURE: Same manner as the sales tax.

EXEMPTIONS: Trucks weighing over 11,000 pounds, and vehicles leased as part of a funeral.

ADMINISTRATION: Department of Revenue

REVENUE:	FY 1995	\$6,282,892
	FY 1996	\$6,981,293
	FY 1997	\$7,836,800
	FY 1998	\$8,047,715
	FY 1999	\$8,914,027

DISTRIBUTION: On May 20 and November 20 all amounts held in the Auto Rental Excise Tax Account are distributed to counties. The amount distributed equals that part of the tax initially imposed and collected from within the county. The county auditor apportions and the county treasurer distributes the taxes among the taxing units in the county. The distribution will be in the same manner that property taxes are apportioned and distributed.

COMMERCIAL MOTOR VEHICLE EXCISE TAX

IC 6-6-5.5 (Effective January 1, 2000)

TAXPAYER: Owners of Indiana-based and out-of-state vehicles subject to IRP registration and owners of Indiana-based trucks, tractors, trailers, semitrailers, and truck-tractors subject to registration with the Bureau of Motor Vehicles.

TAX BASE: Plated weight of the vehicle.

RATE: The tax rate is set annually by dividing the pre-determined base revenue amount by the amount of total commercial vehicle registration fees received in the previous fiscal year. The resulting factor is applied to the current statutory registration fees to determine the CVET tax amount. IRP registration fees are apportioned based on interstate mileage, resulting in a mileage apportionment for CVET fees as well. CVET fees are reduced by 50% for farm vehicles. Tax rates for CY 2000 are set at amounts of about one-half of the above rate computation.

PROCEDURE: The Bureau of Motor Vehicles is required to collect the commercial vehicle excise tax paid by owners of intrastate commercial vehicles and the Department of Revenue is required to collect the tax paid by owners of interstate commercial vehicles. Tax owed by out-of-state based commercial vehicles is collected by the IRP authority in the state of registration.

Indiana-based taxpayers who own vehicles subject to the CVET will file an information return along with their personal property tax return in CY 2000. The State Tax Board will determine each taxing unit's base revenue for CY 2001 by applying the current property tax rate to the assessed value compiled from the information returns. The base revenue amount will be increased by 5% annually after CY 2001.

Tax collections are placed in the Commercial Vehicle Excise Tax Fund and distributed by the Auditor of State to the county auditors for distribution to local units.

EXEMPTIONS: Trucks gross plated for less than 11,000 pounds and subject to the motor vehicle excise tax.

ADMINISTRATION: Department of Revenue; Bureau of Motor Vehicles

DISTRIBUTION: Local civil taxing units and school corporations.

COUNTY ADMISSIONS TAX

IC 6-9-13

ACCT. NO. 3220-124900

TAXPAYER: Each person who pays a price for admission to any professional sporting event held in the RCA Dome, located in Marion County.

RATE: 5% of the price of admission.

EXEMPTIONS: None

ADMINISTRATION: Sales Tax Division, Dept. of Revenue

LOCAL ADMINISTRATION: Amounts received from the tax are paid by the state treasurer to the treasurer of the capital improvement board of managers.

REVENUE:	FY 1995	\$713,032
	FY 1996	\$860,301
	FY 1997	\$966,270
	FY 1998	\$931,371
	FY 1999	\$1,209,898

DISTRIBUTION: Revenue pays the principal or interest on bonds or notes issued by the Capital Improvement Board of Managers.

EXPIRATION DATE: The tax terminates January 1 of the second year immediately following the year during which the last of the pertinent bonds or notes have been retired.

COUNTY ADJUSTED GROSS INCOME TAX (CAGIT)

IC 6-3.5-1.1

ACCT. NO. 1000-780010

TAXPAYER: An individual who resides in a taxing county, or an individual who maintains his principal place of employment or business in a taxing county (as of January 1 of the calendar year in

which the individual's taxable year commences) but does not reside in a county that imposes the County Adjusted Gross Income Tax, the County Option Income Tax, or the County Economic Development Income Tax.

COUNTY RESIDENCY DETERMINATION: If a taxpayer changes the location of his residence to another county in Indiana during a calendar year, his liability for CAGIT will not be affected. However, if a taxpayer changes his residence to a county in which the individual begins employment or business at a qualified economic development tax project (IC 36-7-27-9), the individual's adjusted gross income, attributable to employment or business at the qualified economic development tax project, is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION: If a taxpayer changes the location of his principal place of employment or business to another county in Indiana during a calendar year, his liability for CAGIT will not be affected. However, if a taxpayer changes his principal place of employment or business to a qualified economic development tax project (IC 36-7-27-9), and does not reside in another county in which CAGIT is in effect, the individual's adjusted gross income, attributable to employment or business at the qualified economic development tax project, is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

TAX BASE: Indiana Adjusted Gross Income.

DEDUCTIONS AND EXEMPTIONS: Identical to those for State Adjusted Gross Income Tax.

CREDITS: A portion of the Federal Credit for Elderly and Totally Disabled, and credit for taxes imposed by governmental entities outside of Indiana.

RATE: 0.25% for nonresident county taxpayers, and 0.5%, 0.75%, or 1% for resident county taxpayers (according to the election of each county council). If a county council elects to decrease its CAGIT rate, it may do so by increments of 0.1%.

RATE EXCEPTIONS: Jackson County and Pulaski County may impose CAGIT for resident county taxpayers at a tax rate of 1.1% and 1.3%, respectively. Additional revenues for Jackson County are required to be used for funding the operation of a jail and juvenile center, and additional revenues for Pulaski County are required to be used for funding the operation of a jail and justice center.

PROCEDURE: CAGIT is paid to the Department of Revenue at the same time as the State's Individual Adjusted Gross Income Tax.

ADMINISTRATION: Income Tax Division, Department of Revenue.

CERTIFIED DISTRIBUTION: The amount of CAGIT revenue to be distributed to counties during an ensuing calendar year equals the amount of CAGIT revenue that the Department of Revenue, after reviewing the recommendations of the State Budget Agency, estimates will be received from each county during the twelve month period beginning July 1 of the immediately preceding calendar year and ending June 30 of the ensuing calendar year.

Before July 2 of the immediately preceding calendar year, the Department of Revenue, after reviewing the recommendations of the State Budget Agency, certifies to the county auditor of each adopting county the estimated amount of CAGIT revenue that will be collected from that county during the immediately ensuing calendar year.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: The Department of Revenue may certify to an adopting county an amount that is greater or less than the estimated twelve month revenue collection if the Department of Revenue, after reviewing the recommendations of the State Budget Agency, determines that such action is necessary.

DISTRIBUTION OF REVENUE: Except for revenue that must be used to pay the costs of operating jails, a juvenile detention center, and justice center in Jackson County or Pulaski County, the certified distribution received by the county treasurer is allocated, distributed, and used by civil taxing units and school corporations as certified shares and property tax replacement credits.

Property tax replacement credits are used by all units of government for property tax relief. However, certified shares are

used only by civil taxing units, in part for additional property tax relief and in part for general governmental purposes.

PERCENTAGES: The percentage of a certified distribution that will be allocated as property tax replacement credits or as certified shares depends upon the CAGIT rate for resident county taxpayers. The percentages are set forth in the following table:

Certified Distribution Allocation (based on CAGIT rate for resident county taxpayers)

CAGIT RATE	PROPERTY TAX REPLACEMENT	CERTIFIED SHARES
.5%	50%	50%
.75%	33 1/3%	66 2/3%
1%	25%	75%

Effective January 1, 2000, in the case of a county, an amount equal to the property taxes imposed by the county in 1999 for its welfare and welfare administration fund, will be used in calculating certified shares.

ALLOCATION: The certified distribution is allocated to each county treasurer from a CAGIT Special Account (within the State General Fund) by equal shares in May and in November. Before February 1 of each year, the Department of Revenue must notify each county treasurer of the balance in that county's account at the end of the preceding year.

A county council may adopt an ordinance to reduce the required six-month balance of its Special Account to a three-month balance, and not later than ninety days after the ordinance is adopted, the State Budget Agency shall distribute an amount equal to the three-month balance to the county auditor. Subsequent distributive shares needed to allocate any amount in the Special Account that exceeds a three-month balance, shall be made in January of the ensuing calendar year.

The additional amounts may be used for any item for which certified shares are normally used.

**County Adjusted Gross Income Tax (CAGIT)
Certified Distributions and Rates**

County	FY 00 % Rate	CY 99 Cert. Distribution	CY 00 Cert. Distribution
1 BARTHOLOMEW	1.00	\$13,222,602	\$14,270,901
2 BENTON	1.00	1,156,122	1,305,153
3 BLACKFORD	1.00	1,626,042	1,734,533
4 BROWN	1.00	2,037,479	2,037,479
5 CARROLL	1.00	3,075,305	3,299,481
6 CASS	1.00	5,120,117	5,429,467
7 CLAY	1.00	3,206,875	3,317,854
8 CLINTON	1.00	4,550,526	4,824,267
9 CRAWFORD	0.75	620,932	643,468
10 DAVIES	1.00	3,370,121	3,604,599
11 DECATUR	1.00	3,432,935	3,674,766
12 DEKALB	1.00	6,163,712	6,535,088
13 ELKHART	1.00	28,329,119	30,018,638
14 FOUNTAIN	1.00	2,415,919	2,586,465
15 FRANKLIN	1.00	2,701,579	2,751,165
16 FULTON	1.00	2,383,223	2,639,889
17 HANCOCK	1.00	11,189,813	12,303,733
18 HARRISON	0.75	3,107,140	3,387,897
19 HENDRICKS	1.00	17,968,190	19,669,465
20 HUNTINGTON	1.00	4,762,804	5,059,763
21 JACKSON	1.10	5,699,150	6,638,436
22 JASPER	1.00	4,344,612	4,582,983
23 JAY	1.00	2,267,025	2,267,577
24 JENNINGS	1.00	2,926,808	3,152,068
25 JOHNSON	1.00	21,226,011	22,444,004
26 LAGRANGE	1.00	4,259,729	4,584,474
27 LAPORTE	0.50	7,953,445	8,375,592
28 LAWRENCE	1.00	5,797,948	6,204,311
29 MARSHALL	1.00	6,020,678	6,468,429
30 MORGAN	1.00	10,416,196	11,145,880
31 NEWTON	1.00	1,569,595	1,646,292
32 NOBLE	1.00	6,205,292	6,760,772
33 OHIO	1.00	603,696	643,128
34 ORANGE	1.00	2,114,890	2,307,973
35 OWEN	1.00	2,332,113	2,537,720
36 PARKE	1.00	1,862,205	2,042,725
37 PULASKI	1.30	2,100,725	2,231,664
38 PUTNAM	1.00	4,346,300	4,713,774

<u>County</u>	<u>FY 00 % Rate</u>	<u>CY 99 Cert. Distribution</u>	<u>CY 00 Cert. Distribution</u>
39 RANDOLPH	1.00	2,961,498	2,961,498
40 RIPLEY	1.00	3,726,555	4,137,541
41 RUSH	1.00	2,116,321	2,116,321
42 SHELBY	1.00	6,530,575	6,956,734
43 STARKE	0.50	1,502,060	1,502,670
44 STEUBEN	1.00	4,733,043	5,299,589
45 TIPTON	1.00	2,660,871	2,847,930
46 UNION	1.00	750,561	768,829
47 WABASH	1.00	4,540,182	4,540,182
48 WARREN	1.00	1,018,325	1,119,158
49 WASHINGTON	1.00	2,425,109	2,497,112
50 WAYNE	1.00	8,391,455	9,131,576
51 WELLS	1.00	3,695,381	3,995,806
52 WHITE	1.00	3,316,743	3,412,641
53 WHITLEY	1.00	4,903,390	5,408,351
TOTAL		\$265,759,042	\$284,537,811

COUNTY MOTOR VEHICLE EXCISE SURTAX

County Motor Vehicle Excise Surtax: IC 6-3.5-4

County Wheel Tax: IC 6-3.5-5

TAXPAYER:

Excise Surtax: Owners of vehicles liable for the license excise tax who reside in a county that imposes the tax.

Wheel tax: Owners of other classes of vehicles who reside in a county that imposes the tax. A county must adopt or rescind both taxes simultaneously.

TAX BASE:

Excise Surtax: passenger cars, motorcycles, and trucks with a gross weight of 11,000 pounds or less.

Wheel tax: buses, recreational vehicles, semi-trailers, tractors, trailers over 3,000 pounds, and trucks not subject to the excise surtax.

RATES:

Excise Surtax: Adopting counties may impose the Surtax at rates

ranging between 2% and 10% of the excise tax that would have been due under the pre-1996 excise tax rate table. However, the surtax may not be less than \$7.50. Counties also have the option of imposing a flat fee. The fee must be at least \$7.50 and may not exceed \$25.00

Wheel tax: Adopting counties may impose different tax rates for each particular class of vehicle, and for each weight classification within the class of vehicle. The rate must be between \$5 and \$40.

PROCEDURE: The surtax or wheel tax is paid when the vehicle is registered. \$0.15 of the surtax or wheel tax collected for each transaction is deposited in the State License Branch Fund.

EXEMPTIONS:

Excise Surtax: Vehicles owned or leased by federal, state, or local government; vehicles held in inventory by manufacturers, dealers, and distributors; vehicles owned or leased and operated by an institution of higher education, and vehicles subject to the wheel tax.

Wheel tax: Vehicles owned by the state, one of its agencies, or a political subdivision; buses owned by a religious or non-profit youth organization; and vehicles liable for the surtax.

ADMINISTRATION: The license branch in each county that adopts the tax is responsible for collecting the taxes.

REVENUE:

CY	Wheel Tax	Surtax	Total
1994	\$1,769,616	\$22,150,136	\$23,919,752
1995	\$1,644,713	\$23,340,695	\$24,985,408
1996	\$2,331,165	\$23,910,960	\$26,242,125
1997	\$2,353,505	\$22,483,044	\$24,836,549
1998	\$2,568,498	\$24,987,803	\$27,556,301

REVENUE: CY 1998

<u>County</u>	<u>Wheel Tax</u>	<u>Surtax</u>	<u>Total</u>
Allen	\$327,901	\$2,877,037	\$3,204,938
Brown	18,733	232,224	250,957
Daviess	45,757	231,577	277,333
Dubois	85,850	601,857	687,707
Fayette	37,667	589,373	627,040
Fountain	37,970	248,137	286,107
Gibson	23,334	459,734	483,068
Howard	67,187	1,451,587	1,518,774
Jay	62,053	267,630	329,683
Marion	994,149	12,103,885	3,098,035
Monroe	44,427	1,043,320	1,087,748
Montgomery	79,369	530,768	610,137
Noble	104,398	418,848	523,246
Owen	58,698	242,222	300,920
Parke	53,504	216,578	270,082
Perry	26,391	249,304	275,695
Posey	96,717	394,731	491,448
Putnam	86,320	454,979	541,299
Rush	39,302	253,756	293,058
Sullivan	71,301	269,186	340,487
Union	15,079	69,948	85,027
Vanderburgh	109,835	1,133,809	1,243,644
Warrick	82,558	647,311	729,869
Total	\$2,568,498	\$24,987,803	\$27,556,301

DISTRIBUTION: The county auditor allocates money in the Excise Surtax Fund and Wheel Tax Fund to each city, town and county based on the formula for the Local Road and Street Account. Revenue is used to construct, reconstruct, repair, or maintain streets and roads.

Public Law 88-1981 authorizes 10 counties to issue bonds for road and bridge repairs. Eligible counties are Crawford, Daviess, Dubois, Gibson, Martin, Perry, Pike, Posey, Spencer, and Warrick. The county may issue bonds only if the county motor vehicle excise surtax and wheel tax are in effect at maximum allowable rates. Revenue is used to pay the principal and interest due on those bonds during the budget year.

COUNTY OPTION INCOME TAX (COIT)

IC 6-3.5-6

ACCT. NO. 1000-700010

TAXPAYER: An individual who resides in a taxing county, or an individual who maintains his principal place of employment or business in a taxing county (as of January 1 of the calendar year in which the individual's taxable year commences) but does not reside in a county that imposes the County Adjusted Gross Income Tax, the County Option Income Tax, or the County Economic Development Income Tax.

COUNTY RESIDENCY DETERMINATION: If a taxpayer changes the location of his residence to another county in Indiana during a calendar year, his liability for COIT will not be affected. However, if a taxpayer changes his residence to a county in which the individual begins employment or business at a qualified economic development tax project (IC 36-7-27-9), the individual's adjusted gross income, attributable to employment or business at the qualified economic development tax project, is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION: If a taxpayer changes the location of his principal place of employment or business to another county in Indiana during a calendar year, his liability for COIT will not be affected. However, if a taxpayer changes his principal place of employment or business to a qualified economic development tax project (IC 36-7-27-9), and does not reside in another county in which COIT is in effect, the individual's adjusted gross income attributable to employment or business at the qualified economic development tax project is immediately taxable by the new county, instead of being taxable beginning January 1 of the following calendar year.

TAX BASE: Indiana Adjusted Gross Income.

DEDUCTIONS AND EXEMPTIONS: Identical to those for State Adjusted Gross Income Tax.

CREDITS: A portion of the Federal Credit for Elderly and Totally Disabled, and credit for taxes imposed by governmental entities outside of Indiana.

RATE: 0.2% initially for resident county taxpayers (according to the election of each county income tax council) increasing by 0.1% each year until the rate equals 0.6%. After reaching 0.6%, the county income tax council may pass an ordinance to increase the tax rate by 0.1% each year until reaching a maximum tax rate of 1%. County income tax councils, by ordinance, may also decrease or freeze their COIT rates.

The COIT rate in effect for nonresident county taxpayers is at all times one-fourth of the tax rate imposed upon resident county taxpayers.

PROCEDURE: COIT is paid to the Department of Revenue at the same time as the State's Individual Adjusted Gross Income Tax.

ADMINISTRATION: Income Tax Division, Department of Revenue.

CERTIFIED DISTRIBUTION: The amount of COIT revenue to be distributed to counties during an ensuing calendar year equals the amount of COIT revenue that the Department of Revenue, after reviewing the recommendations of the State Budget Agency, estimates will be received from each county during the twelve month period beginning July 1 of the immediately preceding calendar year and ending June 30 of the ensuing calendar year.

Before June 16 of the immediately preceding calendar year, the Department of Revenue, after reviewing the recommendations of the State Budget Agency, certifies to the county auditor of each adopting county the estimated amount of COIT revenue that will be collected from that county during the immediately ensuing calendar year.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: The Department of Revenue may certify to an adopting county an amount that is greater or less than the estimated twelve month revenue collection if the Department of Revenue, after reviewing the recommendations of the State Budget Agency, determines that such action is necessary.

DISTRIBUTION OF REVENUE: COIT revenue received by the county auditor can be used for the following purposes: 1) to replace property tax revenue lost by taxing units and school corporations due to the allowance of an increased homestead credit; 2) to fund

the operation of public communications systems and computer facilities districts; 3) to fund the operation of public transportation corporations; 4) to finance certain economic development project bonds; 5) to fund certain redevelopment initiatives in Marion County; and 6) to make allocations of distributive shares to civil taxing units.

The amount of distributive shares that each civil taxing unit in a county is entitled to receive each month is equal to its share of the property taxes imposed in the county by civil units (except in Marion County). For Marion County, COIT revenues are distributed according to the schedule in IC 6-3.5-6-18.5, with any excess money distributed to those units whose share of property taxes imposed is greater than its respective factor listed in IC 6-3.5-6-18.5.

Effective January 1, 2000, in the case of a county, an amount equal to the property taxes imposed by the county in 1999 for its welfare and welfare administration fund, will be used in calculating certified distributions. In the case of a county containing a consolidated city, an amount equal to the property taxes imposed by the county in 1999 for its welfare administration fund, will be used in calculating certified shares.

ALLOCATION: One-twelfth of the certified distribution is allocated to each county treasurer on the first day of each month from a COIT special county account within the State General Fund.

The county income tax council of any county (not containing a consolidated city) at the beginning of a calendar year may adopt an ordinance to reduce the required six-month balance of that county's special account to a three-month balance, and not later than ninety days after the ordinance is adopted, the State Budget Agency shall distribute an amount equal to the three-month balance to the county auditor. Subsequent distributive shares needed to allocate any amount in the Special Account that exceeds a three-month balance, shall be made in January of the ensuing calendar year.

For the first year, the additional amount may be deposited in a county, city, or town cumulative capital development fund or used for any item for which the taxing unit may issue a general obligation bond. Future excesses may be used for any item for which certified shares are normally used.

**County Option Income Tax (COIT)
Certified Distributions and Rates**

	<u>County</u>	<u>FY 00 % Rate</u>	<u>CY 99 Cert. Distribution</u>	<u>CY 00 Cert. Distribution</u>
1	ADAMS	0.60	\$ 2,960,764	\$ 3,187,262
2	ALLEN	0.60	34,307,381	37,356,139
3	BOONE	1.00	11,800,887	13,003,592
4	DEARBORN	0.60	3,125,436	3,125,436
5	DELAWARE	0.60	10,044,961	10,843,429
6	DUBOIS	0.60	4,061,577	4,398,641
7	FAYETTE	1.00	3,395,897	3,679,629
8	GRANT	1.00	11,383,167	10,620,956
9	GREENE	1.00	3,901,577	3,978,354
10	HAMILTON	1.00	54,573,994	63,355,030
11	HENRY	1.00	7,630,771	7,775,682
12	HOWARD	0.70	10,605,449	11,091,381
13	KOSCIUSKO	0.60	7,059,186	7,521,674
14	MADISON	0.85	15,674,581	17,512,504
15	MARION	0.70	104,886,307	108,032,896
16	MARTIN	0.80	969,696	1,024,790
17	MIAMI	0.60	2,392,349	2,792,628
18	MONROE	1.00	16,369,255	17,103,467
19	MONTGOMERY	1.00	6,340,135	5,789,334
20	PERRY	0.50	1,115,375	1,200,028
21	ST. JOSEPH	0.35	12,430,342	15,167,993
22	SCOTT	1.00	2,593,321	2,783,772
23	SWITZERLAND	0.85	538,397	620,887
24	TIPPECANOE	0.60	12,861,044	13,859,538
25	VANDERBURG	1.00	27,321,397	28,264,363
TOTAL			\$368,343,246	\$394,089,405

COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CEDIT)

IC 6-3.5-7

ACCT. NO. 1000-790010

TAXPAYER: An individual who resides in a taxing county, or an individual who maintains his principal place of employment or business in a taxing county (as of January 1 of the calendar year in which the individual's taxable year commences) but does not reside in a county that imposes the County Adjusted Gross Income Tax, the County Option Income Tax, or the County Economic Development Income Tax.

COUNTY RESIDENCY DETERMINATION: If a taxpayer changes the location of his residence to another county in Indiana during a calendar year, his liability for CEDIT will not be affected. However, if a taxpayer changes his residence to a county in which the individual begins employment or business at a qualified economic development tax project (IC 36-7-27-9), the individual's adjusted gross income, attributable to employment or business at the qualified economic development tax project, is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION: If a taxpayer changes the location of his principal place of employment or business to another county in Indiana during a calendar year, his liability for CEDIT will not be affected. However, if a taxpayer changes his principal place of employment or business to a qualified economic development tax project (IC 36-7-27-9), and does not reside in another county in which CEDIT is in effect, the individual's adjusted gross income attributable to employment or business at the qualified economic development tax project is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

TAX BASE: Indiana Adjusted Gross Income.

DEDUCTIONS AND EXEMPTIONS: Identical to those for State Adjusted Gross Income Tax.

CREDITS: A portion of the Federal Credit for Elderly and Totally Disabled.

RATE: CEDIT may be imposed at the following tax rates: 0.1, 0.2, 0.25, 0.3, 0.35, 0.4, 0.45, and 0.5% (with certain exceptions). In counties that impose CAGIT and CEDIT, the combined rates may not exceed 1.25% (with certain exceptions). In COIT counties, the combined COIT/CEDIT rate may not exceed 1% (with certain exceptions).

Counties decreasing their CAGIT or COIT rates may not adopt CEDIT or increase their CEDIT rates in the same year.

RATE EXCEPTIONS: Hancock County may adopt a maximum CEDIT rate of 0.15% for purposes of replacing public library property taxes, under certain circumstances, via property tax replacement credits. Additional revenue generated by an additional rate may be used for CEDIT purposes in accordance with current law.

PROCEDURE: CEDIT is paid to the Department of Revenue at the same time as the State's Individual Adjusted Gross Income Tax.

ADMINISTRATION: Income Tax Division, Department of Revenue.

CERTIFIED DISTRIBUTION: The amount of CEDIT revenue to be distributed to counties during an ensuing calendar year equals the amount of CEDIT revenue that the Department of Revenue, after reviewing the recommendations of the State Budget Agency, estimates will be received from each county during the twelve month period beginning July 1 of the immediately preceding calendar year and ending June 30 of the ensuing calendar year.

Before July 2 of the immediately preceding calendar year, the Department of Revenue, after reviewing the recommendations of the State Budget Agency, certifies to the county auditor of each adopting county the estimated amount of CEDIT revenue that will be collected from that county during the immediately ensuing calendar year.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: The Department of Revenue may certify to an adopting county an amount that is greater or less than the estimated twelve month revenue collection if the Department of Revenue, after reviewing the recommendations of the State Budget Agency, determines that such action is necessary.

Effective January 1, 2000, in the case of a county, an amount equal to the property taxes imposed by the county in 1999 for its welfare and welfare administration fund, will be used in calculating certified shares.

ALLOCATION: The certified distribution is allocated to the county auditor from a CEDIT special county account (within the State General Fund) in different fractional amounts for distribution to counties, cities, and towns that have a capital improvement plan.

Depending upon the time of CEDIT adoption, a county's fractional amount is based on several different criteria.

For example, distributive shares for a county that adopted CEDIT before June 1, 1992 are based on total property taxes first due and payable to the county, town, or city during the calendar year in which the month falls. Distributive shares for a county that adopted CEDIT after June 1, 1992 are based on population figures.

The certified distribution is allocated in May and in November of each year and can be used for economic development projects (or hazardous waste cleanup in certain counties). In counties that have imposed CAGIT and COIT, CEDIT revenues may be used for capital projects.

Before February 1 of each year, the Department of Revenue must notify each county treasurer of the balance in that county's account at the end of the preceding year.

County Economic Development Income Tax (CEDIT) Certified Distributions and Rates

	County	FY 00 % Rate	CY 99 Cert. Distribution	CY 00 Cert. Distribution
1	ADAMS	0.20	\$ 1,011,921	\$ 1,101,223
2	ALLEN	0.40	24,528,583	26,208,791
3	BENTON	0.25	300,616	320,039
4	BLACKFORD	0.25	407,771	434,883
5	BROWN	0.25	509,120	509,120
6	CARROLL	0.10	319,030	341,948
7	CASS	0.25	1,307,530	1,391,367
8	CLINTON	0.25	1,000,131	1,065,317
9	CRAWFORD	0.25	261,044	261,044
10	DECATUR	0.25	880,734	939,941
11	DEKALB	0.25	1,601,050	1,696,272
12	DELAWARE	0.20	3,331,654	3,565,810
13	DUBOIS	0.40	2,721,301	2,952,426
14	ELKHART	0.25	7,411,280	7,817,159
15	FLOYD	0.30	3,893,358	4,137,643
16	FRANKLIN	0.25	650,395	651,041
17	FULTON	0.18	377,592	428,580
18	GIBSON	0.50	2,119,442	2,224,910
19	HANCOCK	0.15	0	1,595,560

20	HARRISON	0.25	1,034,532	1,127,632
21	HENDRICKS	0.25	4,415,748	4,754,866
22	HOWARD	0.20	3,030,128	3,156,109
23	JACKSON	0.25	1,306,852	1,508,735
24	JAY	0.25	544,282	548,394
25	JENNINGS	0.25	767,504	825,017
26	KNOX	0.25	1,253,394	1,286,702
27	LAGRANGE	0.25	1,117,432	1,202,869
28	LAPORTE	0.45	7,120,601	7,493,032
29	MARTIN	0.20	244,698	258,198
30	MIAMI	0.25	997,646	1,060,261
31	ORANGE	0.25	551,359	601,736
32	OWEN	0.25	532,516	572,430
33	PARKE	0.25	463,052	510,681
34	PERRY	0.50	1,051,375	1,051,375
35	PIKE	0.40	609,892	656,317
36	PULASKI	0.25	395,832	422,820
37	PUTNAM	0.25	1,086,575	1,168,444
38	RANDOLPH	0.25	721,535	765,375
39	RIPLEY	0.25	916,639	1,009,386
40	RUSH	0.25	520,930	548,983
41	ST. JOSEPH	0.20	8,253,561	8,717,424
42	SHELBY	0.25	1,682,643	1,792,183
43	SPENCER	0.50	1,218,860	1,316,073
44	STARKE	0.10	240,121	243,834
45	TIPPECANOE	0.40	8,874,030	9,573,026
46	TIPTON	0.25	702,468	711,982
47	UNION	0.25	185,090	197,128
48	VERMILLION	0.10	212,612	232,513
49	WABASH	0.25	1,120,045	1,164,318
50	WARREN	0.25	237,082	261,039
51	WARRICK	0.35	3,038,413	3,498,355
52	WASHINGTON	0.25	606,527	621,941
53	WAYNE	0.25	2,149,114	2,382,894
54	WELLS	0.25	913,846	1,006,452
55	WHITE	0.25	829,686	853,747
56	WHITLEY	0.20	972,678	1,071,671

TOTAL**\$112,551,850****\$121,817,016**

FOOD AND BEVERAGE TAX

IC 6-9

ACCT. NO. 3220-110000

TAXPAYER: Purchasers of food and beverages prepared for consumption at a location or on equipment provided by a retail merchant. This includes food or beverages sold on a "to go" basis.

TAX BASE: Gross retail income received by merchant from sale of food and beverage.

RATE: 1% of the sales price.

PROCEDURE: The tax is paid to the Department of Revenue at the same time as the sales tax.

EXEMPTIONS: Any furnishing of food or beverages that is exempt from state sales tax liability.

ADMINISTRATION: Sales Tax Division, Dept. of Revenue

REVENUE:

	Unit	Code Cite	Purpose	FY 99 Revenue
1	Allen Co.	6-9-23	Coliseum Expansion Fund	\$3,854,917
2	Brownsburg, Hendricks Co.	6-9-27	Sewer, Park, Water, and Drainage Facilities	147,008
3	Delaware Co.	6-9-21	Civic Center	1,511,866
4	Henry Co.	6-9-25	*	322,045
5	Madison Co.	6-9-26	**	1,364,735
6	Marion Co.	6-9-12	Capital Improvements	12,922,175
7	Mooresville, Morgan Co.	6-9-27	Sewer, Park, Water, and Drainage Facilities	259,134
8	Nashville, Brown Co.	6-9-24	Public Parking and Restrooms	126,449
9	Plainfield, Hendricks Co.	6-9-27	Sewer, Park, Water, and Drainage Facilities	412,517
10	Shipshewana, LaGrange Co.	6-9-27	Sewer, Park, Water, and Drainage Facilities	66,224
11	Vanderburgh Co.	6-9-20	Airport Terminal***	2,592,124

TOTAL**\$23,579,194**

*Revenue may be used for various economic development and tourism projects. Current law provides that the tax will be abolished Jan. 1, 2005.

**Anderson Economic Development Fund, Juvenile Detention Center, and County General Fund for Economic Development.

***Vanderburgh County is allowed to finance improvements to the county auditorium or an auditorium renovation resulting in a new convention center and related parking facilities after all previously issued airport bonds have been paid in full.

DISTRIBUTION: Revenue from the tax is paid monthly by the State Treasurer to the unit upon warrants issued by the State Auditor.

INNKEEPER'S TAX

IC 6-9

ACCT. NO. 3220-100000

TAXPAYERS: Guests at hotels, motels, etc.

TAX BASE: Gross income derived from lodging income.

RATE: Varies by county as specified by statute or adopted by county fiscal body. May not exceed 5% if adopted under IC 6-9-18. The rate in Allen, Marion, and St. Joseph counties is 6%.

PROCEDURE: For counties not collecting and administering the tax locally, it is remitted to the Department of Revenue at the same time as sales tax.

ADMINISTRATION: County Treasurer; County Auditor; Sales Tax Division, Dept. of Revenue

REVENUE & DISTRIBUTION: See following table.

INNKEEPER'S TAX

County	Code Cite	Rate	Eff. Date	Use	FY 98 Collections
1 Allen ^{1, 2}	6-9-9-3	6%	01/01/72	Capital Improvement Fund	\$2,524,181
2 Bartholomew	6-9-18-3	5%	03/01/89	Convention, Visitor, & Tourism Promotion Fund	690,503
3 Boone	6-9-18-3	5%	11/01/93	Convention, Visitor, & Tourism Promotion Fund	158,266
4 Brown	6-9-14-6	5%	01/01/84	Convention, Visitor, & Tourism Promotion Fund	410,383
5 Clark ¹	6-9-3-4	4%	08/01/84	75% Convention & Exhibition Center Fund; 25% Capital Development Tourism Fund	681,692
6 Crawford ¹	6-9-18-3	5%	07/01/94	Convention, Visitor, & Tourism Promotion Fund	42,409
7 Daviess ¹	6-9-18-3	5%	07/01/88	Convention, Visitor, & Tourism Promotion Fund	93,914
8 Dearborn	6-9-18-3	5%	04/18/95	Convention, Visitor, & Tourism Promotion Fund	334,932
9 Decatur	6-9-18-3	5%	01/01/97	Convention, Visitor, & Tourism Promotion Fund	79,499
10 Delaware	6-9-18-3	5%	07/01/83	Convention, Visitor, & Tourism Promotion Fund	453,813
11 Dubois	6-9-18-3	3%	01/01/92	Convention, Visitor, & Tourism Promotion Fund	124,563
12 Elkhart	6-9-18-3	5%	07/01/83	Convention, Visitor, & Tourism Promotion Fund	978,235
13 Floyd ¹	6-9-3-4	4%	08/01/84	75% Convention & Exhibition Center Fund; 25% Capital Development Tourism Fund	90,275
14 Gibson	6-9-18-3	5%	07/01/97	Convention, Visitor, & Tourism Promotion Fund	109,634
15 Grant	6-9-18-3	5%	07/01/83	Convention, Visitor, & Tourism Promotion Fund	273,143
16 Hamilton	6-9-18-3	3%	07/01/89	Convention, Visitor, & Tourism Promotion Fund	537,352
17 Harrison ¹	6-9-18-3	4%	12/01/86	Convention, Visitor, & Tourism Promotion Fund	101,755
18 Hendricks	6-9-18-3	5%	01/01/98	Convention, Visitor, & Tourism Promotion Fund	341,547
19 Henry	6-9-18-3	5%	06/01/89	Convention, Visitor, & Tourism Promotion Fund	118,370
20 Howard ¹	6-9-16-6	5%	07/01/81	Convention & Visitor Promotion Fund	367,414

County	Code Cite	Rate	Eff. Date	Use	FY 98 Collections
21 Huntington	6-9-18-3	5%	01/01/94	Convention, Visitor, & Tourism Promotion Fund	103,251
22 Jackson	6-9-18-3	5%	01/01/96	Convention, Visitor, & Tourism Promotion Fund	269,476
23 Jefferson ¹	6-9-15-6	5%	07/01/81	Convention & Tourism Fund	158,778
24 Jennings	6-9-18-3	5%	01/01/95	Convention, Visitor, & Tourism Promotion Fund	14,283
25 Knox	6-9-5-6	3%	08/01/93	Tourism Promotion Fund	101,362
26 Kosciusko	6-9-18-3	5%	01/01/87	Convention, Visitor, & Tourism Promotion Fund	313,408
27 LaGrange	6-9-18-3	5%	07/01/93	Convention, Visitor, & Tourism Promotion Fund	219,597
28 Lake	6-9-2-1	5%	07/29/75	35% Convention, Tourism & Visitor Promotion Fund; 44.33% I.U.-Northwest; 9% cities & towns; 9% P.U.-Calumet; 2.76% Gary & Hammond convention facilities ⁴	1,976,516
29 LaPorte	6-9-6-6	5%	01/01/79	Convention, Tourism, & Recreation Fund	622,934
30 Lawrence	6-9-18-3	3%	11/19/91	Convention, Visitor, & Tourism Promotion Fund	84,071
31 Madison	6-9-17-3	5%	07/01/82	Convention, Visitor, & Tourism Promotion Fund	374,147
32 Marion ¹	6-9-8-3	6%	01/01/76	Capital Improvement Fund	15,948,129
33 Marshall	6-9-18-3	3%	07/01/91	Convention, Visitor, & Tourism Promotion Fund	140,828
34 Monroe	6-9-4-6	5%	07/01/82	Innkeepers Tax Fund ⁵	1,337,900
35 Montgomery	6-9-18-3	3%	06/01/86	Convention, Visitor, & Tourism Promotion Fund	117,176
36 Ohio	6-9-18-3	5%	08/01/96	Convention, Visitor, & Tourism Promotion Fund	242,417
37 Orange ³	6-9-18-3	1%	01/01/99	Convention, Visitor, & Tourism Promotion Fund	19,904
38 Parke	6-9-18-3	5%	08/01/92	Convention, Visitor, & Tourism Promotion Fund	98,854
39 Perry	6-9-18-3	5%	09/01/95	Convention, Visitor, & Tourism Promotion Fund	68,436
40 Porter	6-9-18-3	5%	01/01/86	Convention, Visitor, & Tourism Promotion Fund	844,798

County	Code Cite	Rate	Eff. Date	Use	FY 98 Collections
41 Putnam	6-9-18-3	3%	09/01/89	Convention, Visitor, & Tourism Promotion Fund	165,883
42 Ripley	6-9-18-3	5%	01/01/96	Convention, Visitor, & Tourism Promotion Fund	64,201
43 St. Joseph	6-9-1-5	6%	01/01/73	Convention & Exhibition Center Fund	2,586,891
44 Scott ¹	6-9-18-3	5%	01/01/97	Convention, Visitor, & Tourism Promotion Fund	150,058
45 Spencer ¹	6-9-18-3	3%	06/01/94	Convention, Visitor, & Tourism Promotion Fund	89,958
46 Steuben	6-9-18-3	3%	06/01/94	Convention, Visitor, & Tourism Promotion Fund	239,894
47 Sullivan	6-9-18-3	2%	01/01/94	Convention, Visitor, & Tourism Promotion Fund	20,821
48 Switzerland	6-9-18-3	5%	01/01/92	Convention, Visitor, & Tourism Promotion Fund	26,213
49 Tippecanoe	6-9-7-6	5%	09/01/86	Innkeepers Tax Fund ⁶	1,272,997
50 Vanderburgh	6-9-2.5-6	5%	07/01/83	40% Convention & Visitor Promotion Fund; 60% Tourism Capital Improvement Fund	1,728,038
51 Vermillion	6-9-18-3	5%	06/01/96	Convention, Visitor, & Tourism Promotion Fund	9,469
52 Vigo	6-9-11-6	2%	08/01/80	Convention and Visitor Promotion Fund	331,501
53 Wabash	6-9-18-3	3%	01/01/93	Convention, Visitor, & Tourism Promotion Fund	59,453
54 Wayne	6-9-10-6	5%	07/01/80	Convention and Tourism Fund	431,064
55 White	6-9-10.5-6	3%	07/01/97	Lake Enhancement Fund	105,345
TOTAL					\$38,849,931

¹ Remitted to the Department of Revenue; all others are collected locally.

² In Allen County, at least 1/6 of the revenue must be used for the promotion of conventions and tourism..

³ Collections began January 1, 1999. The rate will increase to 2% as of January 1, 2000.

⁴ Revenue that exceeds \$1.2 M each year shall be distributed as follows: 85% to the Convention, Tourism, and Visitor Promotion Fund; 5% to P.U.-Calumet for nursing education programs; 5% to I.U.-Northwest for medical education programs; and 5% to I.U.-Northwest for allied health education programs.

⁵ For the service of county issued bonds and debt of the Convention and Visitor Commission.

⁶ For the service of county issued bonds, the Convention and Visitor Commission, and other projects.

DEFINITION OF PROPERTY TAX TERMS

Assessed Valuation: 33 1/3% of the true tax value of property. Beginning in 2001, assessed value will equal 100% of true tax value.

County Abstract: The document used by the county auditor to record assessed values, deductions, exemptions, and taxes charged based on actual property tax billings. The Auditor of State uses the abstract for settlement with the county.

Base Year: For a civil taxing unit, the most recent calendar year in which the unit was in a county that voted to adopt the county adjusted gross income tax and that in the preceding calendar budget year if it was not located in a county that voted to adopt the county adjusted gross income tax or did not impose a property tax levy.

State Property Tax Replacement Credits: Each taxing unit receives from the state 20% of its total tax levy to be used to decrease property taxes. The amount of relief is indicated on the taxpayer's property tax bill. The 20% credit does not apply to debt incurred after 1984, cumulative building funds, or excessive levies established in 1983 or in some cases 1984 or after.

Homestead Credit: A credit against a taxpayer's property tax liability that reduces the amount of tax owed by 10% in 1998-2001 and 4% in 2002 and thereafter for the principal residence.

Levy: The total amount of income to be raised from property taxes by a governmental unit.

Personal Property: Tangible property not permanently affixed to and a part of real estate.

Property Tax Replacement Fund: Money deposited into this fund comes from 40% of the sales tax receipts and from all but \$10 million of receipts from the corporate adjusted gross income tax and revenues attributable to the 1987 income tax increase. Revenue is used to reduce property tax liabilities, to fund a portion of school expenses, and to replace revenue lost

because of the Homestead Credit.

Real Property: Land and improvements considered permanent fixtures.

Tax Base: The assessed valuation of real and personal property that is defined by law as the cornerstone upon which the tax is levied.

True Tax Value: The term used in determining the assessed valuation of property. The Rules of the State Tax Board are the basis for determining true tax value.

LOCAL PROPERTY TAXES

IC 6-1.1

TAXPAYER: Owners of real property and tangible personal property located in Indiana on the date of assessment. The assessment date for mobile homes is January 15; and for all other tangible and real property, March 1.

TAX BASE: The property tax is imposed on real property and on certain types of personal property. Personal property subject to the tax includes the following: nursery stock severed from the ground; florists' stocks of growing crops ready for sale as potted plants; advertising devices, such as billboards, located on real property not owned by the owner of the devices; motor vehicles not subject to the motor vehicle excise tax or the commercial motor vehicle excise tax; airplanes not subject to the aircraft excise tax; mobile homes not on a permanent foundation; equipment or machine foundations not supporting a building; and all other tangible personal property held for sale in the ordinary course of a trade; held, used, or consumed in connection with the production of income; or held as an investment.

EXEMPTIONS: Property owned by the following entities: government; corporations organized to perpetuate the memory of soldiers and sailors; not-for-profit corporations organized to promote the fine arts; public libraries; fraternal benefit associations; college fraternities and sororities; YMCA; YWCA; Salvation Army; K of C; YMHA; Boy Scouts; Girl Scouts;

not-for-profit water companies and sewage disposal companies; air and water pollution equipment; property used for educational, scientific, literary, religious, or charitable purposes; and certain veterans' organizations; a county or district agricultural association; cemetery corporations, firms, or associations; real property used to dispense gratuitously medicine and medical advice by an entity that exists for that purpose; inventory located within an enterprise zone; certain inventory stored in a warehouse pending shipment out-of-state (even if repackaging of the product takes place in Indiana); inventory ready for out-of-state shipment, except for final packaging if packaging is not practical until receipt of a final customer order; certain inventory shipped into Indiana by a nonresident and stored in a warehouse pending shipment within Indiana; imports and exports stored in a foreign trade zone; property owned by an Indiana not-for-profit corporation and used in the operation of a licensed health care facility, a residential facility for the aged, or a Christian Science home or sanatorium; hospital property used to furnish goods or services to other hospitals, and property owned by a shared hospital services organization; personal property owned by a coal mining operation used to meet reclamation standards; property acquired by a nonprofit organization for renovating or erecting a single family residence that will be given away or sold in a charitable manner. In addition, qualified wildlife habitat or riparian land is assessed at \$1 per acre. Land classified as a filter strip is assessed at \$1 per acre.

CREDITS: A property tax credit reduces a taxpayer's net property tax liability. The following credits are state funded:

State Property Tax Replacement Credit (20% of qualifying funds)

Payments:	CY 1995	\$671,158,960
	CY 1996	\$706,190,198
	CY 1997	\$744,630,762
	CY 1998	\$759,511,424
	CY 1999	\$790,692,955

State Homestead Credit

Payments: CY 1995	\$51,516,835	(4% credit)
CY 1996	\$118,370,186	(8%)
CY 1997	\$94,969,082	(6%)
CY 1998	\$164,842,873	(10%)
CY 1999	\$175,646,530	(10%)

(Counties that adopt the County Option Income Tax [COIT] may provide up to 8% in additional homestead credits paid from COIT revenues.)

Personal Property Tax Credit

Beginning in CY 2000, the state will pay a credit equal to the net tax liability on the first \$12,500 of assessed value of a taxpayer's tangible personal property.

DEDUCTIONS: A property tax deduction reduces the assessed value of taxable property. The property tax deductions are described following in the table following this section.

CURRENT PROPERTY TAX CONTROLS: A local taxing unit is allowed to increase its maximum permissible tax levy through a system of equations based on growth in assessed value (AV). The AV growth quotient (AVGQ) is based on the 3 preceding budget years in which a general reassessment of real property does not take place. The AVGQ is a minimum of 5% and a maximum of 10%.

The maximum permissible levy is based on the previous year's maximum levy multiplied by the AVGQ. An adjustment is made for units that annex territory. Units may file petitions with the State Board of Tax Commissioners for increases in maximum levies. The Tax Board may grant permission for a civil taxing unit to increase its levy in excess of limitations for any of the following types of relief:

1. reallocation of property tax replacement credits;
2. costs resulting from annexation;
3. costs of operating a new court;

4. growth factor relief;
5. costs of furnishing volunteer fire protection;
6. pension payments;
7. to increase poor relief rates to \$.05;
8. public transportation;
9. costs of hazardous waste removal in Tippecanoe County, Lafayette, West Lafayette, Connersville, and Columbia City;
10. costs of expansion and operation of a jail or juvenile detention center in Howard County;
11. to increase a township's fire protection rate to pay a fair amount to a provider municipality.

PROCEDURE: The tax is based on AV. Township and county officials determine the AV of personal property annually and real property periodically. New improvements are assessed in the year they are made. The value of land is not included as a cost of producing tangible personal property subject to assessment.

The State Board of Tax Commissioners reviews budgets, tax rates, and levies of all political subdivisions and certifies its action by February 15. County treasurers collect the tax payments in May and November. If the property has an annual tax liability less than \$25, the county legislative body may require the taxpayer to make one annual payment before May 10. The Tax Board also reviews assessments upon appeal.

ADMINISTRATION: State Board of Tax Commissioners

DISTRIBUTION: Civil taxing units and schools.

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION**	LIMITATIONS
1.	Mortgage IC 6-1.1-12-1	Mortgaged real property or mobile homes	Up to \$1,000 per person or couple	1/2 of assessed value or mortgage balance.
2.	65 or over IC 6-1.1-12-9	Residence of persons 65 and over or their surviving spouses.	\$2,000, up to ½ of assessed value	\$25,000 maximum combined adjusted gross income and \$23,000 maximum assessed value. May not receive another deduction other than mortgage and homestead deductions.
3.	Blind or disabled IC 6-1.1-12-11	Residence of eligible person*	\$2,000	\$17,000 maximum taxable gross income.
4.	Partially disabled veteran IC 6-1.1-12-13	Taxable property of veteran or survivor*	\$4,000	War-time service, honorable discharge, and at least 10% service connected disability.
5.	Disabled veteran IC 6-1.1-12-14	Property of veteran or survivor*	\$2,000	Honorable discharge and total disability or age 62 with disability of 10% or more. Maximum total assessed value of \$18,000.

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION**	LIMITATIONS
6.	Survivor of W.W. I veteran IC 6-1.1-12-16	Tangible property or real property of those whose spouse served in the Armed Forces prior to Nov. 12, 1918.	\$3,000	Honorable discharge. May not get partially disabled veteran deduction.
7.	W.W. I veteran IC 6-1.1-12-17.4	Residential real property	\$3,000	\$26,000 maximum assessed value.
8.	Homestead Standard Deduction IC 6-1.1-12-37	Automatic for those who receive for the Homestead Credit	\$2,000	Lesser of 1/2 assessed value or standard deduction for current year.
9.	Rehabilitation deduction IC 6-1.1-12-18	Residential real property	Actual increase in assessed value; not to exceed \$3,000 per unit rehabilitated	Deduction available for 5 years and limits on pre-rehabilitation assessed value.
10.	Rehabilitation deduction IC 6-1.1-12-22	Buildings and structures 50 or more years old if the owner paid at least \$10,000 for the rehabilitation.	50% of the increased assessed value, not to exceed \$20,000 for a single family dwelling or \$100,000 for other property	Deduction available for 5 years and may not get both rehabilitation deductions for same improvements.

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION**	LIMITATIONS
11.	Solar energy deduction IC 6-1.1-12-26	Real property equipped with solar energy heating or cooling system	Assessed value of the system	None
12.	Windpowered devices IC 6-1.1-12-29	Wind power equipment designed to provide mechanical energy or produce electricity	Assessed value of the system	None
13.	Coal Conversion System IC 6-1.1-12-31	Tangible property used to convert coal into a gaseous liquid fuel or char.	95% of the system's assessed value multiplied by the fraction (Indiana Coal Converted/Total Coal converted)	None
14.	Hydro-electric Power Device IC 6-1.1-12-33	Real property equipped with a device designed to convert the kinetic energy of moving water into mechanical energy or electricity.	Assessed value of the system.	Systems installed after December 31, 1981.
15.	Geothermal Energy IC 6-1.1-12-34	Real property equipped with geothermal heating, cooling, hot water, or electricity production.	Assessed value of the system.	Systems installed after December 31, 1981.

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION**		LIMITATIONS
16.	Fertilizer Storage IC 6-1.1-12-38	Real property improvements made to comply with the fertilizer storage rules adopted by the state chemist under IC 15-3-3.5-11.	Assessed value of the improvements.		None
17a	Economic Revitalization area deduction for Real Property (10 year deduction). IC 6-1.1-12.1-4	Improvements made to real property located in a designated urban Economic Revitalization area. (Does not include land.)	Year 1st 2nd 3rd 4th 5th 6th 7th 8th 9th 10th	% 100% 95% 80% 65% 50% 40% 30% 20% 10% 5%	Deduction available for 10 years in an area designated as an Economic Revitalization area if applied for before 1/1/86.
17b	Economic Revitalization area deduction for Real Prop. (3 year deduction) IC 6-1.1-12.1-4	Same as above.	Year 1st 2nd 3rd	% 100% 66% 33%	After 1/1/86, the local unit can determine if the deduction should be allowed for 3, 6, or 10 years.

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION**	LIMITATIONS														
17c	Economic Revitalization area deduction for Real Property (6 year deduction) IC 6-1.1-12.1-4	Save as above.	<table><tr><th>Year</th><th>%</th></tr><tr><td>1st</td><td>100%</td></tr><tr><td>2nd</td><td>85%</td></tr><tr><td>3rd</td><td>66%</td></tr><tr><td>4th</td><td>50%</td></tr><tr><td>5th</td><td>34%</td></tr><tr><td>6th</td><td>17%</td></tr></table>	Year	%	1st	100%	2nd	85%	3rd	66%	4th	50%	5th	34%	6th	17%	Same as above.
Year	%																	
1st	100%																	
2nd	85%																	
3rd	66%																	
4th	50%																	
5th	34%																	
6th	17%																	
17d	Economic Revitalization area deduction for Real Property in a residentially distressed area. IC 6-1.1-12.1-4.1	Same as above.	Lesser of: a) The assessed value of the improvements, or b) \$12,000 for 1 family dwelling; \$17,000 for 2 family dwelling; \$25,000 for 3 unit multifamily dwelling; \$32,000 for 4 unit multifamily dwelling.	Deduction is available for 5 years.														

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION**		LIMITATIONS
18a	Economic Revitalization area deduction for personal property (5 year option). IC 6-1.1-12.1-4.5	New manufacturing equipment installed in the area during the period 3/1/83 through 12/31/2005. Also includes resource recovery equipment installed 3/2/93 - 12/31/2005.	Year 1st 2nd 3rd 4th 5th 6th	% 100% 95% 80% 65% 50% 0%	The equipment must be used in direct production, processing or finishing of tangible personal property or for the disposal of solid or hazardous waste by converting it into energy or useful products.
18b	Economic Revitalization area deduction for Personal Property (10 year option). IC 6-1.1-12.1-4.1	New manufacturing and resource recovery equipment. Statement of benefits must be filed after April 30, 1991. The designating body decides whether a five-year or a ten-year deduction is granted.	Year 1st 2nd 3rd 4th 5th 6th 7th 8th 9 th 10 th	% 100% 95% 90% 85% 80% 70% 55% 40% 30% 25%	Same as five-year deduction.

*This includes real property purchased on contract if the buyer is responsible for property taxes levied on that property.

**Fixed deduction amounts will be adjusted in 2001 to negate any effect of the new Assessed Value Computation (AV=100% of TTV) that begins in 2001.

Net Abstract Assessed Value and Estimated Net Tax Levy, by Property Class
1998 Payable 1999

<u>PERSONAL PROPERTY</u>	<u>Net Abstract Assessed Value</u>	<u>% of Total</u>	<u>Estimated Net Tax Levy</u>	<u>% of Total</u>
Business Personal Property:				
Business Inventory:				
Commercial & Industrial	\$4,221,594,670	7.55%	\$384,488,570	8.34%
Agricultural	159,916,900	0.29%	9,941,707	0.22%
Utilities - locally assessed	<u>101,233,150</u>	<u>0.18%</u>	<u>7,750,027</u>	<u>0.17%</u>
Sub-total	<u>\$4,482,744,720</u>	<u>8.02%</u>	<u>\$402,180,304</u>	<u>8.73%</u>
Business Depreciable Assets:				
Commercial & Industrial	\$7,753,905,650	13.87%	\$746,203,518	16.18%
Agricultural	362,804,150	0.65%	22,772,141	0.49%
Utilities - locally assessed	<u>145,344,490</u>	<u>0.26%</u>	<u>14,744,844</u>	<u>0.32%</u>
Sub-total	<u>\$8,262,054,290</u>	<u>14.78%</u>	<u>\$783,720,503</u>	<u>16.99%</u>
Total Business Personal Property	\$12,744,799,010	22.79%	\$1,185,900,807	25.72%
Utilities - State Assessed	2,523,101,640	4.51%	222,034,938	4.81%
Individual Property	162,836,010	0.29%	11,990,853	0.26%
Total Personal Property	\$15,430,736,660	27.60%	\$1,419,926,598	30.79%

REAL PROPERTY:

Business:

Commercial	\$9,146,546,350	16.36%	\$880,554,703	19.09%
Agricultural	4,839,308,070	8.65%	302,862,086	6.57%
Industrial	3,274,952,780	5.86%	309,224,358	6.70%
Sub-total	<u>\$17,260,807,200</u>	<u>30.87%</u>	<u>\$1,492,641,147</u>	<u>32.36%</u>
Residential	22,871,120,630	40.90%	1,667,016,991	36.15%
Utilities	354,382,110	0.63%	32,329,696	0.70%
Total Real Property	<u>\$40,486,309,940</u>	<u>72.40%</u>	<u>\$3,191,987,834</u>	<u>69.21%</u>
TOTAL ALL PROPERTY	<u>\$55,917,046,600</u>	<u>100.00%</u>	<u>\$4,611,914,432</u>	<u>100.00%</u>

RECAPITULATION OF ALL PROPERTY:

Commercial and Industrial	\$24,396,999,450	43.63%	\$2,320,471,149	50.31%
Residential and Individual	23,033,956,640	41.19%	1,679,007,844	36.41%
Agricultural	5,362,029,120	9.59%	335,575,934	7.28%
Utilities	3,124,061,390	5.59%	276,859,505	6.00%
TOTAL ALL PROPERTY	<u>\$55,917,046,600</u>	<u>100.00%</u>	<u>\$4,611,914,432</u>	<u>100.00%</u>

Source: County Auditor Abstracts; State Board of Tax Commissioners.

Note: The above analysis uses county abstract assessed values and net property tax levies. Until 1994 payable 1995, budget assessed values and gross property tax levies were used in this analysis. Whereas, budget assessed values are estimates used in developing each taxing unit's budget, county abstract assessed values are the values upon which property taxes are charged. The "net property tax levy" used in this analysis is net of all exemptions, deductions, and property tax replacement credits.

1998 PAY 1999 AVERAGE COUNTY TAX RATES
(After Review of Budgets)
(Does Not Include Homestead Credit)

<u>County</u>	<u>Assessed Value</u>	<u>Gross Levy</u>	<u>Avg. Gross Rate</u>	<u>Less 20% SPTRC</u>	<u>Net Levy</u>	<u>Average Net Rate</u>	<u>Average SPTRC %</u>
Adams	290,316,150	23,262,832	8.0129	3,552,487	19,710,345	6.7893	15.27
Allen	3,007,390,136	291,723,671	9.7002	42,660,882	249,062,789	8.2817	14.62
Bartholomew	796,693,950	69,289,198	8.6971	11,273,350	58,015,848	7.2821	16.27
Benton	119,462,380	9,863,518	8.2566	1,641,391	8,222,127	6.8826	16.64
Blackford	102,838,927	10,437,421	10.1493	1,375,300	9,062,121	8.8120	13.18
Boone	453,205,871	39,256,670	8.6620	3,986,927	35,269,743	7.7823	10.16
Brown	120,777,820	8,357,448	6.9197	1,317,408	7,040,040	5.8289	15.76
Carroll	195,352,375	15,825,184	8.1008	2,374,951	13,450,233	6.8851	15.01
Cass	308,127,620	30,176,134	9.7934	4,714,221	25,461,913	8.2634	15.62
Clark	698,571,026	73,421,710	10.5103	1,494,780	61,926,930	8.8648	15.66
Clay	188,201,287	14,371,849	7.6364	2,770,000	11,601,849	6.1646	19.27
Clinton	283,832,853	25,353,695	8.9326	4,074,653	21,279,042	7.4970	16.07
Crawford	54,138,720	5,714,618	10.5555	799,532	4,915,086	9.0787	13.99
Daviess	227,520,450	17,663,372	7.7634	2,764,920	14,898,452	6.5482	15.65
Dearborn	394,352,292	31,743,237	8.0495	4,599,732	27,143,505	6.8831	14.49
Decatur	256,045,184	16,113,810	6.2933	2,639,085	13,474,725	5.2626	16.38

County	Assessed Value	Gross Levy	Avg. Gross Rate	Less 20% SPTRC	Net Levy	Average Net Rate	Average SPTRC %
Dekalb	399,470,780	32,231,752	8.0686	4,877,591	27,354,161	6.8476	15.13
Delaware	770,037,131	96,137,055	12.4847	14,503,852	81,633,203	10.6012	15.09
Dubois	444,190,883	32,098,795	7.2264	4,517,627	27,581,168	6.2093	14.07
Elkhart	1,930,634,830	170,803,589	8.8470	27,683,647	143,119,942	7.4131	16.21
Fayette	203,473,205	20,312,225	9.9828	3,714,200	16,598,025	8.1574	18.29
Floyd	535,414,915	52,613,761	9.8267	8,200,505	44,413,256	8.2951	15.59
Fountain	147,775,520	10,736,262	7.2653	1,892,715	8,843,547	5.9844	17.63
Franklin	158,035,411	10,744,184	6.7986	1,727,362	9,016,822	5.7056	16.08
Fulton	186,651,670	14,573,341	7.8078	2,285,154	12,288,187	6.5835	15.68
Gibson	303,897,515	29,635,579	9.7518	4,567,456	25,068,123	8.2489	15.41
Grant	544,756,440	56,955,067	10.4551	9,023,563	47,931,504	8.7987	15.84
Greene	191,451,447	17,535,865	9.1594	2,386,736	15,149,129	7.9128	13.61
Hamilton	2,372,357,152	201,947,647	8.5125	20,613,446	181,334,201	7.6436	10.21
Hancock	467,579,045	36,895,820	7.8908	5,218,791	31,677,029	6.7747	14.14
Harrison	238,308,330	18,576,824	7.7953	2,466,582	16,110,242	6.7603	13.28
Hendricks	892,086,970	80,276,838	8.9988	9,421,533	70,855,305	7.9426	11.74
Henry	324,797,660	30,695,879	9.4508	4,482,214	26,213,665	8.0708	14.60
Howard	1,021,833,711	90,895,266	8.8953	14,191,410	76,703,856	7.5065	15.61
Huntington	306,176,157	27,932,156	9.1229	4,739,702	23,192,454	7.5749	16.97
Jackson	415,487,100	26,182,463	6.3016	4,367,635	21,814,828	5.2504	16.68

County	Assessed Value	Gross Levy	Avg. Gross Rate	Less 20% SPTRC	Net Levy	Average Net Rate	Average SPTRC %
Jasper	381,153,155	25,839,769	6.7794	4,043,352	21,796,417	5.7185	15.65
Jay	173,404,095	15,123,972	8.7218	2,938,604	12,185,368	7.0272	19.43
Jefferson	264,790,910	23,122,118	8.7322	3,519,604	19,602,514	7.4030	15.22
Jennings	178,465,987	12,348,768	6.9194	2,136,139	10,212,629	5.7225	17.30
Johnson	1,032,120,160	84,826,696	8.2187	11,134,358	73,692,338	7.1399	13.13
Knox	272,480,870	28,046,849	10.2931	4,335,337	23,711,512	8.7021	15.46
Kosciusko	805,563,237	59,896,360	7.4353	7,651,692	52,244,668	6.4855	12.77
Lagrange	280,942,182	20,447,942	7.2783	3,393,448	17,054,494	6.0705	16.60
Lake	3,504,540,927	685,105,054	19.5491	109,360,394	575,744,660	16.4285	15.96
Laporte	889,351,760	98,120,582	11.0328	16,886,858	81,233,724	9.1340	17.21
Lawrence	254,788,670	25,907,476	10.1682	3,937,918	21,969,558	8.6227	15.20
Madison	868,479,585	96,211,187	11.0781	15,024,248	81,186,939	9.3482	15.62
Marion	8,882,483,711	938,128,833	10.5616	135,300,327	802,828,506	9.0383	14.42
Marshall	431,013,929	37,135,320	8.6158	6,014,659	31,120,661	7.2203	16.20
Martin	65,969,819	5,821,302	8.8242	798,405	5,022,897	7.6139	13.72
Miami	225,869,295	19,783,230	8.7587	3,097,771	16,685,459	7.3872	15.66
Monroe	896,041,300	84,498,388	9.4302	11,482,126	73,016,262	8.1488	13.59
Montgomery	436,082,360	36,469,903	8.3631	4,452,966	32,016,937	7.3419	12.21
Morgan	477,453,680	35,532,222	7.4420	5,242,933	30,289,289	6.3439	14.76
Newton	145,342,219	14,189,846	9.7631	2,162,245	12,027,601	8.2754	15.24

County	Assessed Value	Gross Levy	Avg. Gross Rate	Less 20% SPTRC	Net Levy	Average Net Rate	Average SPTRC %
Noble	389,878,045	28,721,588	7.3668	4,549,829	24,171,759	6.1998	15.84
Ohio	43,529,790	2,821,390	6.4815	546,880	2,274,510	5.2252	19.38
Orange	145,226,131	9,720,718	6.6935	1,640,804	8,079,914	5.5637	16.88
Owen	108,901,280	11,216,947	10.3001	1,272,201	9,944,746	9.1319	11.34
Parke	114,783,727	9,213,322	8.0267	1,589,554	7,623,768	6.6419	17.25
Perry	119,245,000	10,595,468	8.8855	1,553,735	9,041,733	7.5825	14.66
Pike	169,589,785	12,248,317	7.2223	2,072,895	10,175,422	6.0000	16.92
Porter	1,598,580,332	147,207,993	9.2087	18,828,757	128,379,236	8.0308	12.79
Posey	473,534,970	37,116,538	7.8382	5,731,750	31,384,788	6.6278	15.44
Pulaski	147,564,378	11,923,078	8.0799	1,915,049	10,008,029	6.7821	16.06
Putnam	298,119,782	22,262,471	7.4676	3,084,454	19,178,017	6.4330	13.85
Randolph	214,972,338	18,736,000	8.7155	3,186,970	15,549,030	7.2330	17.01
Ripley	226,408,957	16,333,024	7.2139	2,437,207	13,895,817	6.1375	14.92
Rush	173,898,913	14,370,868	8.2639	2,568,027	11,802,841	6.7872	17.87
St Joseph	1,799,614,000	257,414,831	14.3039	35,005,386	222,409,445	12.3587	13.60
Scott	148,168,060	13,141,792	8.8695	1,705,074	11,436,718	7.7187	12.97
Shelby	434,980,750	30,939,203	7.1128	4,649,461	26,289,742	6.0439	15.03
Spencer	302,019,520	20,618,385	6.8268	2,806,908	17,811,477	5.8975	13.61
Starke	149,332,585	12,593,704	8.4333	1,750,646	10,843,058	7.2610	13.90
Steuben	401,551,085	28,419,475	7.0774	4,258,364	24,161,111	6.0169	14.98

County	Assessed Value	Gross Levy	Avg. Gross Rate	Less 20% SPTRC	Net Levy	Average Net Rate	Average SPTRC %
Sullivan	196,442,990	18,250,936	9.2907	2,907,373	15,343,563	7.8107	15.93
Switzerland	56,382,895	4,579,248	8.1217	713,921	3,865,327	6.8555	15.59
Tippecanoe	1,506,369,955	133,329,349	8.8510	17,456,083	115,873,266	7.6922	13.09
Tipton	154,240,705	12,940,800	8.3900	2,133,687	10,807,113	7.0067	16.49
Union	58,124,840	5,167,416	8.8902	791,574	4,375,842	7.5284	15.32
Vanderburgh	1,380,306,200	145,112,128	10.5130	24,719,968	120,392,160	8.7221	17.04
Vermillion	211,986,890	16,847,757	7.9475	2,253,837	14,593,920	6.8844	13.38
Vigo	826,698,870	93,096,175	11.2612	14,036,898	79,059,277	9.5632	15.08
Wabash	290,483,520	24,717,766	8.5092	4,276,294	20,441,472	7.0371	17.30
Warren	93,449,060	7,008,594	7.4999	1,241,837	5,766,757	6.1710	17.72
Warrick	607,122,685	44,681,490	7.3595	6,331,393	38,350,097	6.3167	14.17
Washington	171,482,575	13,336,045	7.7769	2,181,393	11,154,652	6.5048	16.36
Wayne	552,080,010	56,964,691	10.3182	9,998,862	46,965,829	8.5071	17.55
Wells	230,573,302	18,409,855	7.9844	2,821,825	15,588,030	6.7606	15.33
White	314,190,039	23,099,586	7.3521	3,309,474	19,790,112	6.2988	14.33
Whitley	269,614,112	21,742,845	8.0644	3,139,548	18,603,297	6.9000	14.44
State Totals	54,197,028,840	5,441,810,345	10.0408	805,302,642	4,636,507,703	8.5549	14.80

MARION COUNTY SUPPLEMENTAL AUTO RENTAL EXCISE TAX

IC 6-6-9.7

TAXPAYER: Effective July 1, 1997, any person who rents an automobile or truck weighing less than 11,000 pounds for a period of less than thirty days in Marion County.

TAX BASE: The gross retain income received by the retail merchant for the rental.

RATE: 2% of the gross retail income from the transaction.

PROCEDURE: Same manner as the sales tax.

EXEMPTIONS: Trucks weighing over 11,000 pounds; vehicles rented as part of a funeral; vehicles rented while the renter's own vehicle is being repaired or until a destroyed vehicle is replaced.

ADMINISTRATION: Sales Tax Division, Dept. of Revenue

DISTRIBUTION: On or before the 20th of each month all amounts held in the County Supplemental Auto Rental Excise Account within the State General Fund are distributed to the Capital Improvement Board of Managers.

REVENUE:	FY 1998	\$1,330,093
	FY 1999	\$1,667,800

MOTOR VEHICLE EXCISE TAX

IC 6-6-5

TAXPAYER: Owners of passenger cars, motorcycles, and trucks with a declared gross weight of 11,000 pounds or less.

TAX BASE: The vehicle's base or factory advertised delivered price and year of manufacture.

RATE: The excise tax rate schedule that follows was first effective for calendar year 1996.

Beginning in 1996, most excise tax rates were reduced by up to 50%. Rates greater than \$100 were reduced by 50%. Rates

between \$50 and \$100 were reduced to \$50. Rates under \$50 were not changed.

Transfers from the Lottery and Gaming Surplus Account will replace part of the local lost revenue due to the reduced rates. The scheduled transfer amounts are:

CY 1996 -	\$139.5 M
CY 1997 -	\$155.1 M
CY 1998 -	\$180.1 M
CY 1999 -	\$206.3 M
CY 2000 -	\$233.2 M
CY 2001 and after -	\$236.2 M

SEA 6-1997 (ss) increased the amount transferred from the Lottery and Gaming Surplus Account to the above amounts. The amount of the increases were \$15.1 M in CY 97, \$20.1 M in CY 98, \$26.3 M in CY 99, \$33.2 M in CY 2000, and \$36.2 M in CY 2001 and after. SEA 6-1997 (ss) also made a retroactive increase for CY 96 in the amount of \$19.5 M which was distributed to counties in July, 1997.

The state General Fund was required to make up any deficiency in a monthly transfer caused by an insufficient fund balance in the Lottery and Gaming Surplus Account.

Transfers from the General Fund will replace the revenue lost from speeding up the six-year phase-in of the new rates to an immediate implementation. The scheduled transfer amounts from the the General Fund are:

CY 1996	\$113.4 M
CY 1997	\$87.3 M
CY 1998	\$61.3 M
CY 1999	\$33.3 M
CY 2000	\$4.5 M
CY 2001 and thereafter	\$0.2 M

EXEMPTIONS: Vehicles owned or leased by the federal, state, or local government; mobile homes and motor homes; vehicles assessed under the Public Utility Tax Law, trucks weighing over 11,000 pounds, trailers, semi-trailers, tractors, and buses; vehicles held in inventory by manufacturers, dealers, and distributors; and vehicles owned or leased and operated by an institution of higher education.

Most vehicles not subject to the excise tax and not owned by federal, state, and local governments are generally subject to personal property tax.

CREDITS: Credit is applied to a newly-purchased vehicle when a person sells a vehicle. If an individual sells a vehicle and does not purchase another vehicle, or if the amount of the credit to be applied to a newly-purchased vehicle exceeds the amount of tax owed on the newly-purchased vehicle by \$4 or more, then a refund is issued by the county auditor's office. \$1.50 of the refund is deducted and deposited in the license branch fund, and another \$1.50 is deducted and paid to the county for the costs associated with processing the refund.

A disabled veteran or surviving spouse who does not use the full amount of the \$4,000 or \$2,000 property tax deductions provided by IC 6-1.1-12-13 and IC 6-1.1-12-14, respectively, or \$3,000 property tax deduction allowed by IC 6-1.1-12-16 to reduce the assessed value of tangible property is entitled to an auto excise tax credit. The credit equals \$6 for each \$100 of unused deductions. An owner of a motor vehicle totally destroyed and not replaced may receive a credit equal to 10% of the tax paid for each full month remaining in the registration year. An owner of passenger vehicles or trucks who regularly rents those vehicles for 30 days or less to an individual is entitled to a credit for the motor vehicle excise tax paid for those rented vehicles. The credit is equal to the lesser of the excise tax liability due for those vehicles in a registration year or the total auto rental excise taxes collected during the immediately preceding registration year.

Refunds for excise tax may be processed for 1) name changes; 2) destroyed vehicles; or 3) vehicles registered out-of-state for same period of time tax was paid to Indiana with supporting documents. Refund may not exceed 90% of amount paid.

The owner of a vehicle registered with the Bureau is entitled to a refund of taxes paid under this chapter if after the owner's regular registration date:

- (1) the owner registers the vehicle for use in another state; and
- (2) the owner pays tax for use of the vehicle to another state for the same time period which the tax was paid under this chapter.

The refund provided under this section is equal to

(1) the annual license excise tax paid for use of the vehicle by the owner of the vehicle for the year; minus

(2) ten percent (10%) of the annual license excise tax paid for use of the vehicle for each full or partial calendar month between the date the annual license excise tax was due and the date the owner registered the vehicle for use in another state.

To claim the refund provided by this section, the owner of the vehicle must provide the Bureau with:

(1) a request for a refund on a form furnished by the bureau; and

(2) proof that the tax was paid.

**Motor Vehicle Excise Tax Rate Schedule Beginning 1996
Factory Advertised Delivered Price and Classification**

		\$50 to \$1,499	\$1,500 to \$2,249	\$2,250 to \$2,999	\$3,000 to \$3,999	\$4,000 to \$5,499	\$5,500 to \$6,999	\$7,000 to \$8,499	\$8,500 to \$9,999	\$10,000 to \$12,499	\$12,500 to \$14,999	\$15,000 to \$17,999	\$18,000 to \$21,999	\$22,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$34,999	\$35,000 to \$42,499	\$42,500 and over
Age	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	XV	XVI	XVII	
1	12	36	50	50	66	84	103	123	150	172	207	250	300	350	406	469	532	
2	12	30	50	50	57	74	92	110	134	149	179	217	260	304	353	407	461	
3	12	27	42	50	50	63	77	93	115	130	156	189	225	265	307	355	398	
4	12	24	33	50	50	52	64	78	98	112	135	163	184	228	257	306	347	
5	12	18	24	48	50	50	52	64	82	96	115	139	150	195	210	261	296	
6	12	12	18	36	50	50	50	50	65	79	94	114	121	160	169	214	242	
7	12	12	12	24	42	49	50	50	52	65	78	94	96	132	134	177	192	
8	12	12	12	18	24	30	40	50	50	53	64	65	65	91	91	129	129	
9	12	12	12	12	12	18	21	34	40	50	50	50	50	50	50	63	63	
10	12	12	12	12	12	12	12	12	12	12	21	26	30	36	42	49	50	

PROCEDURE: The excise tax must be paid when the vehicle is required to be registered according to the annual registration chart below. Payment is made to a license branch in the vehicle owner's county of residence.

When a vehicle is acquired after the annual registration date, the excise tax is reduced by 10% for each calendar month after the registration date. When a vehicle is sold by an owner who has paid the excise tax, a credit of 10% per month may be applied to the tax due on any vehicle purchased in the same year or the following registration year. A registrant who sells a vehicle and replaces it with another vehicle whose excise tax is less than the previous vehicle's liability is entitled to a credit.

Annual Registration Date for Non-Excise Tax Vehicles

March	Rental Vehicles and trucks over 16,000 lbs.
April	International Registration Plates (IRP)

Annual Registration Date for Excise Tax Vehicles by First Letter of Last Name

January	All Corporations
February	A, B
March	C, D
April	E, F, G
May	H, I
June	J, K, L
July	M, N, O
August	P, Q, R
September	S, T
October	U-Z

ADMINISTRATION: Excise Tax & Registration Division, BMV

REVENUE:

<u>CY</u>	<u>Excise Tax</u>	<u>Lottery & Gaming Transfer</u>	<u>State General Fund</u>	<u>Total</u>
1994	\$520,141,845			
1995	\$550,132,061			
1996	*\$311,350,832	\$139,500,000	\$113,414,220	\$564,265,052
1997	\$332,811,998	\$155,100,240	\$87,316,524	\$575,228,762
1998	\$343,862,569	\$180,120,000	\$61,296,168	\$585,278,737

*1996 Actual collections \$359,706,357 less refunds of \$48,355,525.

DISTRIBUTION: Revenues are allocated to the taxing district in which the registrant resides. The revenues are then distributed to the taxing units of that taxing district in the same manner and at the same time that property taxes are distributed. A \$1.15 service charge per vehicle is retained and deposited in the state License Branch Fund.

NOTE: Figures in following table may be slightly off due to rounding.

CY 98 Excise Tax Collections by County

<u>County</u>	<u>Actual Excise Tax Paid at License Branch</u>	<u>State Distribution</u>	<u>Total Excise Distribution</u>
Adams	\$1,515,502	\$1,015,773	\$2,531,274
Allen	19,251,003	13,444,270	32,695,272
Bartholomew	4,243,508	2,976,528	7,220,037
Benton	542,651	368,440	911,091
Blackford	734,193	484,060	1,218,253
Boone	3,200,761	2,320,371	5,521,132
Brown	925,750	619,553	1,545,303
Carroll	1,245,687	856,199	2,101,886
Cass	2,222,855	1,513,022	3,735,877
Clark	5,197,642	3,588,858	8,786,500
Clay	1,358,684	903,342	2,262,026
Clinton	1,851,247	1,283,176	3,134,423
Crawford	466,896	284,356	751,253
Daviess	1,364,692	908,867	2,273,559
Dearborn	2,638,046	1,787,606	4,425,652
Decatur	1,416,796	970,764	2,387,560
Dekalb	2,260,249	1,533,204	3,793,453
Delaware	6,072,278	4,126,447	10,198,726

County	Actual Excise Tax Paid at License Branch	State Distribution	Total Excise Distribution
Dubois	2,477,719	1,719,674	4,197,393
Elkhart	9,616,262	6,563,461	16,179,723
Fayette	1,466,068	1,012,030	2,478,098
Floyd	4,127,427	2,870,278	6,997,704
Fountain	985,886	662,933	1,648,819
Franklin	1,153,831	774,865	1,928,695
Fulton	1,166,039	786,586	1,952,625
Gibson	1,849,962	1,265,017	3,114,979
Grant	3,937,672	3,013,805	6,951,477
Greene	1,682,080	1,109,638	2,791,718
Hamilton	14,697,716	10,940,267	25,637,983
Hancock	4,081,276	2,910,703	6,991,980
Harrison	2,003,158	1,328,696	3,331,854
Hendricks	6,945,964	4,969,084	11,915,049
Henry	3,115,089	2,156,208	5,271,297
Howard	6,028,020	4,311,941	10,339,961
Huntington	2,101,416	1,438,419	3,539,835
Jackson	2,221,441	1,504,313	3,725,754
Jasper	1,777,361	1,227,088	3,004,449
Jay	1,024,126	652,549	1,676,674
Jefferson	1,596,720	1,083,501	2,680,222
Jennings	1,272,905	821,404	2,094,309
Johnson	7,359,522	5,233,581	12,593,104
Knox	1,977,495	1,352,610	3,330,105
Kosciusko	4,217,474	2,860,153	7,077,627
Lagrange	1,383,808	924,273	2,308,081
Lake	24,908,223	17,410,861	42,319,083
Laporte	6,189,746	4,467,368	10,657,114
Lawrence	2,580,437	1,749,507	4,329,944
Madison	8,245,508	5,749,808	13,995,316
Marion	49,207,898	36,177,440	85,385,338
Marshall	2,479,853	1,690,997	4,170,849
Martin	693,075	344,577	1,037,651
Miami	1,995,067	1,355,232	3,350,299
Monroe	5,381,508	3,696,351	9,077,859
Montgomery	2,021,575	1,382,391	3,403,966
Morgan	3,994,709	2,742,722	6,737,430
Newton	866,453	582,711	1,449,165
Noble	2,339,137	1,580,797	3,919,934
Ohio	316,899	211,542	528,441

County	Actual Excise Tax Paid at License Branch	State Distribution	Total Excise Distribution
Orange	940,251	613,055	1,553,306
Owen	1,018,106	657,103	1,675,209
Parke	858,048	576,226	1,434,274
Perry	962,740	632,635	1,595,376
Pike	682,840	448,961	1,131,801
Porter	9,438,180	6,725,968	16,164,148
Posey	1,621,918	1,114,756	2,736,674
Pulaski	784,903	534,194	1,319,096
Putnam	1,832,016	1,253,517	3,085,532
Randolph	1,330,617	858,465	2,189,082
Ripley	1,523,195	1,017,385	2,540,580
Rush	1,013,030	684,881	1,697,910
St Joseph	14,440,001	10,228,087	24,668,087
Scott	1,112,279	716,034	1,828,314
Shelby	2,551,197	1,753,960	4,305,158
Spencer	1,173,082	793,408	1,966,490
Starke	1,200,570	791,450	1,992,020
Steuben	1,923,746	1,308,511	3,232,257
Sullivan	1,064,397	720,627	1,785,024
Switzerland	417,576	273,344	690,920
Tippecanoe	7,238,848	5,278,028	12,516,876
Tipton	1,239,134	876,450	2,115,584
Union	380,528	251,225	631,753
Vanderburgh	9,596,339	6,993,778	16,590,117
Vermillion	907,748	604,861	1,512,610
Vigo	5,271,873	3,708,814	8,980,687
Wabash	1,939,160	1,317,259	3,256,419
Warren	515,244	348,383	863,628
Warrick	3,289,460	2,294,642	5,584,102
Washington	1,306,101	846,937	2,153,038
Wayne	3,439,324	2,277,450	5,716,774
Wells	1,495,097	1,005,557	2,500,654
White	1,525,529	1,033,207	2,558,736
Whitley	1,834,524	1,256,796	3,091,321
Total	\$343,862,569	\$241,416,168	\$585,278,737

WATERCRAFT EXCISE TAX

IC 6-6-11

TAXPAYER: Owners of motorized boats and sailboats.

TAX BASE: The boat's base or factory advertised delivered price and year of manufacture.

RATE: Effective January 1, 1994. The amount of boat excise tax that a boat owner pays for a boating year is based on the boat's class and age. Motorized boats and sailboats are classified for excise tax purposes according to the value of the boat when the boat was new. The amount of excise tax for a boating year that is imposed for a motorized boat or sailboat is set forth in the following table.

Motorized Boat's or Sailboat's Value When New			
Class	At Least	but Less Than	Tax Due
1	\$0.01	\$500	\$2
2	500	1,000	6
3	1,000	1,500	20
4	1,500	2,000	30
5	2,000	3,000	42
6	3,000	5,000	55
7	5,000	7,500	70
8	7,500	10,000	88
9	10,000	15,000	110
10	15,000	22,500	150
11	22,500	35,000	200
12	35,000	50,000	275
13	50,000	75,000	375
14	75,000	or more	500

PROCEDURE: A boat owner must pay the boat excise tax, the Department of Natural Resources' fee and the lake and river enhancement fee for a boating year to the Bureau of Motor Vehicles. The tax and fees must be paid at the same time that the boat owner pays or would pay the registration fee and motor vehicle excise taxes on motor vehicles under IC 9-18 and IC 6-6-5.

For a boat acquired or brought into Indiana after the regular annual tax payment date in the boating year on or before which the owner is required to pay the tax, the tax is due no later than the thirty-second day after the boat is operating in Indiana, if the boat is registered in Indiana, or the twenty-

second consecutive day during the boating year that the boat is stored in Indiana or operated, used, or docked in Indiana. The amount of the excise tax to be paid by the owner for the remainder of the year is reduced by 10% for each full calendar month which has elapsed since the regular annual payment date.

When to Register Your Watercraft

Last Initial:	Renewal Due:
Corporate	January
A-B	February
C-D	March
E-G	April
H-I	May
J-L	June
M-O	July
P-R	August
S-T	September
U-Z	October

EXEMPTIONS: Boats owned by the federal, state, or local government; by an organization exempt from federal income taxation under 501(c)(3) of the Internal Revenue Code; a human powered vessel, as determined by the Department of Natural Resources; held by a boat manufacturer, distributor, or dealer for sale in the ordinary course of business and subject to assessment under IC 6-1.1; stored in Indiana for less than twenty-two (22) consecutive days and not operated, used, or docked in Indiana; registered outside Indiana and operated, used, or docked in Indiana for a combined total of less than twenty-two (22) days during the boating year; or subject to the commercial vessel tonnage tax under IC 6-6-6.

CREDITS: Credits may be issued when a person sells a boat and may be used for the same registration year or the next full registration year.

REFUNDS: Refunds for excise tax may be processed if the boat is destroyed and is not replaced by a replacement boat for which a credit is issued is entitled to a refund equal to 10% of the excise tax paid for each full calendar month remaining in the tax payment year after the date of destruction. A refund may not exceed 90% of the excise tax paid on the destroyed boat.

To claim a refund, the owner must provide the Bureau of Motor Vehicles with: (1) a request for refund on a form furnished by the Bureau; (2) a statement of proof of destruction on an affidavit furnished by the Bureau; and (3) the tax payment form for the boat.

IC 6-6-11 provides for the payment and collection of excise tax on watercraft. Excise is assessed based on the class and age of the watercraft. Class is based on the value when new. Watercraft excise is distributed by the State Auditor on a monthly basis.

Calendar Year	Watercraft Excise Tax
1994	\$5,297,392
1995	\$6,051,314
1996	\$6,427,948
1997	\$6,821,698
1998	\$7,217,938

CY 98 Watercraft Excise Tax Collections by County

1 ADAMS	\$24,820.20	48 MADISON	\$171,504.79
2 ALLEN	\$303,214.37	49 MARION	\$632,501.29
3 BARTHOLOMEW	\$64,036.62	50 MARSHALL	\$107,485.40
4 BENTON	\$7,891.60	51 MARTIN	\$8,943.07
5 BLACKFORD	\$11,325.78	52 MIAMI	\$45,003.57
6 BOONE	\$52,253.14	53 MONROE	\$168,856.84
7 BROWN	\$40,717.52	54 MONTGOMERY	\$34,852.95
8 CARROLL	\$58,883.89	55 MORGAN	\$106,420.42
9 CASS	\$36,611.44	56 NEWTON	\$17,678.64
10 CLARK	\$122,094.31	57 NOBLE	\$99,240.45
11 CLAY	\$19,712.09	58 OHIO	\$6,104.73
12 CLINTON	\$30,108.11	59 ORANGE	\$21,899.30
13 CRAWFORD	\$18,915.14	60 OWEN	\$22,859.63
14 DAVIESS	\$19,341.26	61 PARKE	\$38,530.05
15 DEARBORN	\$57,894.44	62 PERRY	\$30,689.64
16 DECATUR	\$25,649.28	63 PIKE	\$8,294.03
17 DEKALB	\$52,880.74	64 PORTER	\$192,288.95
18 DELAWARE	\$127,295.26	65 POSEY	\$36,269.60
19 DUBOIS	\$43,333.57	66 PULASKI	\$16,549.25
20 ELKHART	\$187,075.24	67 PUTNAM	\$53,483.28
21 FAYETTE	\$23,007.89	68 RANDOLPH	\$21,777.06
22 FLOYD	\$81,901.17	69 RIPLEY	\$18,781.03
23 FOUNTAIN	\$17,613.55	70 RUSH	\$13,994.65
24 FRANKLIN	\$38,979.52	71 ST JOSEPH	\$133,488.38
25 FULTON	\$49,641.95	72 SCOTT	\$24,705.38
26 GIBSON	\$22,485.38	73 SHELBY	\$45,925.80
27 GRANT	\$79,702.11	74 SPENCER	\$20,295.79
28 GREENE	\$22,583.39	75 STARKE	\$54,485.83
29 HAMILTON	\$354,437.12	76 STEUBEN	\$344,009.57
30 HANCOCK	\$88,104.65	77 SULLIVAN	\$17,680.88
31 HARRISON	\$40,204.95	78 SWITZERLAND	\$14,100.84
32 HENDRICKS	\$127,269.65	79 TIPPECANOE	\$82,039.28
33 HENRY	\$61,894.01	80 TIPTON	\$22,910.12
34 HOWARD	\$112,077.54	81 UNION	\$39,229.47
35 HUNTINGTON	\$41,183.01	82 VANDERBURGH	\$119,096.93
36 JACKSON	\$30,879.85	83 VERMILLION	\$12,858.13
37 JASPER	\$28,458.93	84 VIGO	\$63,085.60
38 JAY	\$16,664.97	85 WABASH	\$46,931.63
39 JEFFERSON	\$31,634.33	86 WARREN	\$9,254.65
40 JENNINGS	\$23,936.00	87 WARRICK	\$51,282.73
41 JOHNSON	\$132,028.84	88 WASHINGTON	\$17,515.72
42 KNOX	\$24,435.65	89 WAYNE	\$49,631.19
43 KOSCIUSKO	\$476,028.75	90 WELLS	\$30,250.67
44 LAGRANGE	\$112,380.53	91 WHITE	\$128,089.24
45 LAKE	\$322,776.86	92 WHITLEY	\$66,629.34
46 LAPORTE	\$243,710.25		
47 LAWRENCE	\$42,356.99	TOTAL	\$66,629.34

SOURCES OF REVENUE

STATE BOARD OF ACCOUNTS

BOARD OF ACCOUNTS-EXAMINATION FEES

IC 5-11-4-3, 3.6

ACCT. NO. 1000-100800-42800

REVENUE BASE: Each local unit of government is required to pay all or a portion of the expenses of examination by the Board of Accounts. The rate billed is \$30.00 per day for each field examiner engaged in making the examination, except for municipal utilities which are billed actual direct expense. Payment is due from the county auditor or the utility disbursing officer when a bill is sent by the state examiner.

Certain designated agencies and instrumentalities of the state are required to pay the expenses of examination by the Board of Accounts. The state units that are billed actual direct expenses follows:

RATE:	<u>State Agency or Instrumentality</u>	<u>Fund Charged</u>
	Dept. of Transportation	Motor Veh. Hwy. Fund
	Bureau of Motor Veh.	Motor Veh. Hwy. Fund
	Motor Fuel Tax Div.	Motor Veh. Hwy. Fund
	Indiana State Police	Motor Veh. Hwy. Fund
	Teachers' Retirement Fund	Agency's own fund
	Alcoholic Beverage Comm.	Alcoh. Bvg. Enforce. Fund
	Eligible Federal Projects	Applicable fed. funds
	State Fair Board	St. Fair Board Funds
	State Colleges & Univ.	State appropriations
	DOT Toll Projects	Transportation Finance Authority Funds

ADMINISTRATION: Board of Accounts

REVENUE:	FY 1995	\$3,159,706
	FY 1996	\$3,275,498
	FY 1997	\$3,234,876
	FY 1998	\$3,186,986
	FY 1999	\$3,205,102

DISTRIBUTION: General Fund

DEPARTMENT OF ADMINISTRATION

CAFETERIA OPERATION

ACCT. NO. 1000-100690

REVENUE BASE: A two-year contract, with a two-year renewal option, is awarded on the basis of competitive bids for the cafeteria service in the State Office Building. The current vendor operates the food service and pays a rental fee of 4.5% of gross sales to the state on a monthly basis.

ADMINISTRATION: Department of Administration

REVENUE:	FY 1995	\$65,864
	FY 1996	\$67,698
	FY 1997	\$77,268
	FY 1998	\$71,255
	FY 1999	\$91,395

DISTRIBUTION: General Fund

INDIANA GOVERNMENT CENTER SPACE LEASE

ACCT. NO. 1000-100690

REVENUE BASE: The Department of Administration leases space in the Indiana Government Center to Bank One (424 square feet), Highway Credit Union (421 sq. ft.) and Capitol Plus Credit Union (1576 sq. ft.)

ADMINISTRATION: Department of Administration

REVENUE:	FY 1995	\$53,913
	FY 1996	\$62,942
	FY 1997	\$60,492
	FY 1998	\$84,625
	FY 1999	\$27,503

DISTRIBUTION: General Fund

STATE PARKING GARAGES FEES

ACCT. NO. 1000-210560-42420

REVENUE BASE: The Senate Avenue and Washington Street parking garages charge visitor fees for daily public parking and special events. Fees are \$1.25 minimum up to \$4.75 for the entire day. Event parking rates range from \$3.00 to \$7.00.

ADMINISTRATION: Department of Administration

REVENUE:	FY 1995	\$421,528
	FY 1996	\$488,736
	FY 1997	\$582,348
	FY 1998	\$526,885
	FY 1999	\$529,979

DISTRIBUTION: General Fund

ALCOHOLIC BEVERAGE COMMISSION

PERMITS FOR EXCISE FUND

IC 7.1-4-1

ACCT. NO. 6000-185500

REVENUE BASE: Retailers sell for consumption on premises while dealers sell for consumption off premises. Permit fees are paid annually.

RATE:

Code Cite	Type of Permit	Fee
7.1-4-1-3	Beer Retailers:	
	City of 1st or 2nd class	\$200
	City of less than 35,000 pop.	150
	Outside Corporate Limits	100
7.1-4-1-4	Addl. fee based on seating capacity:	
	51 to 100 seats	50
	101 to 150 seats	75
	Each addl. 50 seats over 150	25
7.1-4-1-5	Beer Dealers:	
	City of 1st or 2nd class	200
	City of less than 35,000 pop.	150
7.1-4-1-12	Liquor Retailers:	
	City of 1st class	775
	City of 2nd class	675
	City of 20,000 to 34,999	650
	City of 10,000 to 19,999	600
	City of 2,750 to 9,999	550
	City with less than 2,750 pop.	450
7.1-4-1-13	Addl. fees for hotels & restaurants:	
	51 to 100 seats	100
	101 to 150 seats	200
	Each addl. 50 seats over 150	150
7.1-4-1-14	Addl. fee for clubs for each member over 500	0.15

7.1-4-1-22	Liquor Dealers:	
	City of 1st class	200
	City of 2nd class	150
	City of 20,000 to 35,000	100
	City of 10,000 to 19,999	65
	All other	50
7.1-4-1-28	Wine Retailers:	
	With no other permit	50
	With beer or liquor permit	25
7.1-4-1-29	Wine Dealer	25
7.1-4-1-31.5	Supp. Retailer Permit	
	33-1/3% of annual fee	
7.1-4-1-20.5	Supplemental Caterer	100

ADMINISTRATION: Alcoholic Beverage Commission

DISTRIBUTION: Permit revenue is deposited in the Excise Fund. Receipts are distributed 2/3 to the general fund of cities, towns and counties based on where a permittee is located and 1/3 is distributed to the state General Fund.

PERMITS FOR GENERAL FUND

IC 7.1-4-1

ACCT. NO. 6000-185500

REVENUE BASE: Permit fees are paid annually.

RATE:

Code Cite	Type of Permit	Fee
7.1-4-1-1	Brewer (more than 20,000 barrels)	2,000
7.1-4-1-1	Brewer (less than 20,000 barrels)	500
7.1-4-1-2	Beer Wholesaler	1,000
7.1-4-1-7	Dining Car Beer (5 cars)	50
7.1-4-1-7	Dining Car Beer (each add'l 5 cars)	50
7.1-4-1-8	Boat Beer	200
7.1-4-1-9	Distiller	2,000
7.1-4-1-10	Rectifier	500
7.1-4-1-11	Liquor Wholesaler	2,000
7.1-4-1-20	Resort Hotel Seasonal	75% of annual fee
7.1-4-1-23	Dining Car Liquor (5 cars)	50
7.1-4-1-23	Dining Car Liquor (each add'l 5 cars)	50
7.1-4-1-23.1	Boat Liquor	250
7.1-4-1-24	Vintner	500

Sources of Revenue

7.1-4-1-25	Farm Winery	250
7.1-4-1-26	Wine Wholesaler	500
7.1-4-1-27	Wine Bottler	500
7.1-4-1-30	Dining Car Wine	25
7.1-4-1-31	Boat Wine	15
7.1-4-1-33	Malt Manufacturer	50
7.1-4-1-34	Malt Wholesaler	25
7.1-4-1-35	Malt Dealer	5
7.1-4-1-36	Carrier	5
7.1-4-1-37	Salesperson	20 for 2 years
7.1-4-1-39	Transfer of Permit	20-100

ADMINISTRATION: Alcoholic Beverage Commission

DISTRIBUTION: General Fund

ADDITIONAL FEE FOR RETAILERS AND DEALERS

IC 7.1-4-1-40

ACCT. NO. 6000-185500

REVENUE BASE: Retailer and dealer permittees must pay a supplemental fee.

RATE: \$30 annually

ADMINISTRATION: Alcoholic Beverage Commission

DISTRIBUTION: General Fund

TOTAL REVENUE FOR EXCISE PERMITS, GENERAL FUND PERMITS, AND ADDITIONAL FEE:

FY 1995	\$6,520,037
FY 1996	\$6,382,939
FY 1997	\$6,523,397
FY 1998	\$6,576,068
FY 1999	\$6,245,587

PERMITS FOR ENFORCEMENT AND ADMINISTRATION FUND

IC 7.1-4-7-4

ACCT. NO. 3070-123000

REVENUE BASE: Individuals applying for a temporary beer or wine permit, an excursion permit, an adjacent landsite permit, a horse track permit, or a satellite permit. All permit fees, except temporary beer and wine permit fees, are paid annually.

RATE:

Code Cite	Type of Permit	Fee
7.1-4-1-6	Temporary Beer	*
7.1-4-1-31.1	Temporary Wine	*
7.1-3-17.5	Excursion	20,000
7.1-3-17.5	Adjacent Landsite	2,000
7.1-3-17.7	Horse Track	4,000
7.1-3-17.7	Satellite Facility	2,000
7.1-3-22-9	Auctioned Permits	Varies

*Fee equals \$25 or \$50 per day, depending upon the type of event.

ADMINISTRATION: Alcoholic Beverage Commission

REVENUE:	FY 1996	\$185,425
	FY 1997	\$253,225
	FY 1998	\$276,564
	FY 1999	\$284,236

DISTRIBUTION: The Alcoholic Beverage Commission's Enforcement and Administration Fund.

EMPLOYEE'S PERMITS

IC 7.1-4-1-38

ACCT. NO. 3070-123000

REVENUE BASE: A \$20 license fee is required for clerks in package liquor stores, bartenders, waiters, waitresses, and managers of establishments selling beverages by the drink. Fee is paid biennially. A \$4 license fee is charged for a temporary bartender license (IC 7.1-3-18-11).

ADMINISTRATION: Alcoholic Beverage Commission

REVENUE:	FY 1995	\$1,034,732
	FY 1996	\$1,015,215
	FY 1997	\$1,039,380
	FY 1998	\$1,025,129
	FY 1999	\$ 995,816

DISTRIBUTION: Revenue from both fees is deposited in the Excise Police Retirement Fund to pay benefits and administrative costs. Surplus revenue goes to the Enforcement and Administration Fund for ABC administrative costs.

FINES AND PENALTIES

IC 7.1-3-23

ACCT. NO. 3070-123000

REVENUE BASE: The Alcoholic Beverage Commission may impose upon a permittee civil penalties for each violation of a statute, rule, or regulation of the Commission.

RATE:

\$4,000 or less for each violation if the permittee is a brewer or distiller.

\$2,000 or less for each violation if the permittee is a wholesaler.

\$1,000 or less for each violation if the permittee is the holder of a permit other than brewer, distiller or wholesaler.

ADMINISTRATION: Alcoholic Beverage Commission

REVENUE:	FY 1995	\$250,410
	FY 1996	\$141,200
	FY 1997	\$180,040
	FY 1998	\$459,279
	FY 1999	\$322,749

DISTRIBUTION: Enforcement and Administration Fund

BOARD OF ANIMAL HEALTH

ANIMAL DISPOSAL PLANT

IC 15-2.1-16-7, ACCT. NO. 1000-103510-41100
10, 11, 12

REVENUE BASE: Annual license fee for animal disposal plant is \$150 which includes four vehicle transporting certificates; \$20 for each additional substation; and \$5 for each transporting vehicle over four.

Under one application and the original payment of fees the licensee is entitled to two inspections by the State Veterinarian. The third and fourth inspections are \$25 each and each additional inspection after the fourth is \$100.

A \$100 fee for investigating and passing plans for a new disposal plant. Annual license fee of \$50 for a new disposal plant license plus any required additional fees.

ADMINISTRATION: Board of Animal Health

REVENUE:	FY 1995	\$4,040
	FY 1996	\$4,500
	FY 1997	\$4,745
	FY 1998	\$4,590
	FY 1999	\$5,330

DISTRIBUTION: General Fund

LIVESTOCK LICENSING

IC 15-2.1-14-4, 5 ACCT. NO. 1000-103510-41150

RATE:

Stockyard licenses, packers'	
licenses, or concentration points	\$100
Livestock auction barn license	100
Individual dealers or market agencies	25
Combination of activities	125 maximum
If scales are utilized	addl \$25 if license fee is less than \$50

Additional fees are assessed livestock dealers for excess agents depending upon the license fee paid.

ADMINISTRATION: Board of Animal Health

REVENUE:	FY 1995	\$22,979
	FY 1996	\$26,475
	FY 1997	\$22,481
	FY 1998	\$25,340
	FY 1999	\$18,695

DISTRIBUTION: General Fund

MILK AND MILK PRODUCTS SANITATION

IC 15-2.1-22-6

ACCT. NO. 1000-103510-42110

REVENUE BASE: The Department of Health collects a fee of \$25 annually from people operating a milk plant, receiving station, or transfer station. There is also an annual \$5 fee for dairy farm inspectors and approved milk graders.

ADMINISTRATION: Board of Animal Health

REVENUE:	FY 1995	\$6,480
	FY 1996	\$7,068
	FY 1997	\$10,010
	FY 1998	*\$17,329
	FY 1999	\$6,816

*Includes penalties for dreg residue violations.

DISTRIBUTION: General Fund

ATTORNEY GENERAL

ABANDONED PROPERTY

IC 32-9-1.5-34 ACCT. NO. 6450-143000-49210;
6420-185000-42510, 45300, 49200

REVENUE BASE: All intangible property held by business associations or financial institutions is to be presumed abandoned seven years after the last owner contact and is subsequently remitted to the Attorney General. All funds received are placed in the Abandoned Property Fund. A claimant can recover the value of the property for up to 25 years. If the balance in the Abandoned Property Fund exceeds \$500,000, the excess is transferred to the Common School Fund.

ADMINISTRATION: Attorney General

REVENUE:	FY 1995	\$13,569,633
	FY 1996	\$14,304,567
	FY 1997	\$23,694,299
	FY 1998	\$19,006,182
	FY 1999	\$19,593,678

DISTRIBUTION: Abandoned Property Fund

PROFESSIONAL FUNDRAISER CONSULTANT AND SOLICITOR REGISTRATION

IC 23-7-8-4 ACCT. NO. 2260-103000-49300

REVENUE BASE: A professional fundraiser consultant or professional solicitor who applies for registration for the first time shall pay a fee of \$1,000. To renew a registration, the fee is \$50. A partnership, corporation, or other entity that intends to act as a professional fundraiser consultant, or professional solicitor, may register for and pay a single fee of \$50.00 on behalf of its members, officers, agents and employees.

ADMINISTRATION: Attorney General

Sources of Revenue

REVENUE:	FY 1995	\$1,331
	FY 1996	\$7,600
	FY 1997	\$6,250
	FY 1998	\$14,050
	FY 1999	\$48,180

DISTRIBUTION: Dedicated Fund

AUDITOR OF THE STATE

FINES

IC 21-1-3-7

ACCT. NO. 6660-105200-42000

REVENUE BASE: All fines and forfeitures collected are deposited in the Common School Fund.

RATE:

Type of Crime**Maximum Fine**

All Felonies	\$10,000
Class A Misdemeanor	\$5,000
Class B Misdemeanor	\$1,000
Class C Misdemeanor	\$500

ADMINISTRATION: Auditor of State

REVENUE: FY 1995	\$5,276,140
FY 1996	\$5,234,745
FY 1997	\$5,931,622
FY 1998	\$5,618,964
FY 1999	\$5,814,177

DISTRIBUTION: Common School Fund

INFRACTION JUDGMENTS

IC 34-4-32-4

ACCT. NO. 1000-100500- 42050

REVENUE BASE: Costs levied as judgments against infractions are deposited in the state general fund.

RATE:

Type of Infraction**Maximum Judgment**

Class A	\$10,000
Class B	\$1,000
Class C	\$500
Class D	\$25

ADMINISTRATION: Auditor of State

REVENUE:	FY 1995	\$8,098,217
	FY 1996	\$8,370,702
	FY 1997	\$10,570,451
	FY 1998	\$8,976,645
	FY 1999	\$8,743,366

DISTRIBUTION: General Fund

INTEREST ON FLOOD CONTROL LOANS

IC 14-28-5-12 ACCT. NO. 1000-213410-42500

REVENUE BASE: Loans to municipalities are made from the flood control revolving fund for a period not to exceed ten years at an interest rate of 3% per year.

ADMINISTRATION: Auditor of State

REVENUE:	FY 1995	\$42,117
	FY 1996	\$23,863
	FY 1997	\$34,243
	FY 1998	\$21,249
	FY 1999	\$29,397

DISTRIBUTION: General Fund

STATE DOG FUND

IC 15-5-9-10 ACCT. NO. 6000-180900-42100

REVENUE BASE: Dog taxes are currently collected by the township assessor and/or designated licensed veterinarians and placed into a local dog fund for payment of dog-damaged animals. Once a year, the excess over \$300 in the township dog fund is turned over to the County Auditor who deposits the funds into the County Dog Fund for payment to townships with unpaid claims. Annually, counties turn excess funds over to the State Auditor for deposit into the State Dog Fund. The state is required to keep a balance of \$50,000 in the State Dog Fund. Excess funds are used to: (1) reimburse the state's expenses for dog tag purchases, (2) reimburse county auditors who have township trustees with unpaid claims, and (3) distribute (50% of the balance up to a maximum of \$100,000) to the Purdue University Veterinary School for canine research. The remaining balance is returned to county general funds in proportion to the county's contribution to the State Dog Fund.

ADMINISTRATION: Auditor of State**REVENUE:**

	<u>FY 95</u>	<u>FY 96</u>	<u>FY 97</u>	<u>FY 98</u>	<u>FY 99</u>
Excess collections from counties sent to State Fund	\$266,063	\$278,970	\$267,304	\$257,289	\$260,565

DISTRIBUTION: State Dog Fund

Begin. Fund Bal.	50,000	57,095	46,566	53,130	53,377
State dog tag exp.	27,961	53,712	50,260	50,469	48,808
Ret. To County Dog Funds	7,475	1,855	5,613	8,658	5,097
Dist. to Purdue	100,000	100,000	100,000	100,000	100,000
Dist. to Co. GF	121,356	130,498	100,522	101,760	110,037
Ending Fund Bal.	50,000	50,000	50,000	50,000	50,000

NOTE: The total for distributions is approximate due to refunds and timing of receipts and transfers.

VESSEL TONNAGE TAX

IC 6-6-6-2

ACCT. NO. 1000-100500-40030

REVENUE BASE: Navigation companies and all U.S. registered commercial ships in Indiana ports pay an annual tax of 3¢ per net ton on the registered tonnage of all vessels. This tax is in lieu of regular property taxes.

ADMINISTRATION: Auditor of State

REVENUE:	FY 1995	\$1,619
	FY 1996	\$1,913
	FY 1997	\$1,970
	FY 1998	\$1,825
	FY 1999	\$2,554

DISTRIBUTION: General Fund

BOILER AND PRESSURE VESSEL BOARD

BOILER INSPECTION

IC 22-12-6-10

ACCT. NO. 3080-130500-42720

RATE:

1. Internal inspection of regulated boilers (IC 22-12-6-10(b)):

<u>Heating Surface Area (in square feet)</u>	<u>Amount of Fee</u>
0-100	\$17
101-500	24
501-1,000	36
1,001-10,000	55
over 10,000 sq. ft.	(see item #12)

2. External inspection of regulated boilers (IC 22-12-6-10(c)):

<u>Heating Surface Area (in square feet)</u>	<u>Amount of Fee</u>
0-50	\$14
51 or more	18

3. Inspection of nuclear vessels (IC 22-12-6-10(d)):

Minimum of \$125 and maximum of \$225

4. Inspection of other pressure vessels (IC 22-12-6-10(d)):

Internal inspection pressure	
vessel 50 sq. ft. sectional area or less	\$15
For each additional 100 sq. ft. in excess of 50 sq. ft.	\$10
External inspection with 50 sq. ft. sectional area or less	\$12
For each additional 100 square feet	\$5

- (NOTE: IC 22-12-6-10(d) specifies that a fee may not be more than \$225 per day per owner/user or \$125 per day per vessel inspected for any part of a day)

5. Engineering review and calculations necessary to inspect a nonstandard regulated boiler or pressure vessel (IC 22-12-6-10(g))

	\$500
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Sources of Revenue

- | | |
|--|---------------------------|
| 6. To witness a hydrostatic test
(IC 22-12-6-10(h)) | \$50
+ travel expenses |
| 7. To inspect water heaters
(IC 22-12-6-10(i)) | \$5 |
| 8. Permit processing fee
(IC 22-12-6-10(j)) | \$6 |
| 9. License inspection fee
(IC 22-12-6-11(b)): | \$12 |
| 10. To apply for an owner or user
inspection agency license
(IC 22-12-6-13): | \$25 |
| 11. To produce annual inspection reports under
IC 22-15-6-4: | |
| <u>Units Covered</u> | <u>Fee</u> |
| 0-10 | \$ 8 |
| 10-100 | 80 |
| 101-500 | 160 |
| 501 or more | 320 |
| 12. Inspections of manufacturers, fabricators, field
assemblers, and repairers of any part of a regulated
boiler or pressure vessel (IC 22-12-6-12): | |
| \$137 per day if less than or equal 4 working hours | |
| \$225 per day if more than 4 working hours | |
| \$30 per hr. exceeding 8 regular working hrs.
in any particular day | |

(NOTE: minimum \$137 charged for any overtime exceeding 8 hours per day)

- | | |
|--|------|
| 13. Inspector's application fee
(as set by 680 IAC 1-2-4) | \$10 |
|--|------|

ADMINISTRATION: State Building Commissioner

REVENUE:	FY 1995	\$485,249
	FY 1996	\$430,000
	FY 1997	\$423,886
	FY 1998	\$420,638
	FY 1999	\$419,188

DISTRIBUTION: Fire and Building Services Fund

DEPARTMENT OF COMMERCE

INTEREST ON INDUSTRIAL LOANS

IC 4-4-8

ACCT. NO. 1000-212600

REVENUE BASE: Municipalities may receive industrial development loans to be fully repaid in ten years. The interest rate is set by the State Board of Finance at a rate not less than that received by the state on its investments.

ADMINISTRATION: Department of Commerce

REVENUE:

	<u>Interest</u>	<u>Repayment of Loans</u>
FY 1995	\$98,947	\$636,898
FY 1996	\$135,816	\$685,850
FY 1997	\$137,217	\$1,206,587
FY 1998	\$105,652	\$466,724
FY 1999	\$82,328	\$998,806

DISTRIBUTION: Industrial Development Revolving Fund

COMMODITY WAREHOUSE LICENSING AGENCY

AGRICULTURAL COMMODITY WAREHOUSES

IC 26-3-7-6, 7, 33

ACCT. NO. 1000-100780-41000

REVENUE BASE: An annual license is required for a warehouse to store grain and other agricultural commodities. The fee is \$250 plus \$50 for each additional warehouse operated as a part of such station. There is a \$25 late filing fee if the renewal applications are submitted less than 30 days before the expiration of the licenses. There is a \$5 license fee to inspect, grade or weigh grain. A duplicate license is \$10.

Any person having an interest in a commodity in a licensed warehouse may upon payment of a \$25 fee request an examination. Unless a shortage is found, actual costs of the examination over the \$25 fee must be paid by the person who sought the examination.

ADMINISTRATION: Indiana Commodity Warehouse
Licensing Agency, Office of the Lt. Governor

REVENUE:	FY 1995	\$72,912
	FY 1996	\$66,336
	FY 1997	\$97,233
	FY 1998	\$160,067
	FY 1999	\$71,967

DISTRIBUTION: General Fund

DEPARTMENT OF CORRECTION

**BOYS' SCHOOL
COUNTY SUPPORT**

IC 11-10-2-3

ACCT. NO. 1000-106600

REVENUE BASE: The Boy's School bills the county from which a boy was sent for half the cost of keeping a boy at the Boy's School. This does not include any charges for the cost of equipment and construction. The county must also pay all transportation costs. The charge is billed twice a year.

ADMINISTRATION: Department of Correction

REVENUE:	FY 1995	\$6,905,425
	FY 1996	\$7,580,289
	FY 1997	\$15,008,578
	FY 1998	\$16,415,304
	FY 1999	\$13,694,860

DISTRIBUTION: General Fund

GIRLS' SCHOOL--COUNTY SUPPORT

IC 11-10-2-3

ACCT. NO. 1000-106700

REVENUE BASE: The Girl's School bills the county from which the girl was committed for half the costs of keeping her as an inmate. This does not include any charges for the cost of equipment and construction. The county must pay all transportation costs. The charge is billed twice a year.

ADMINISTRATION: Department of Correction

REVENUE:	FY 1995	\$2,069,584
	FY 1996	\$2,213,963
	FY 1997	\$2,097,778
	FY 1998	\$8,069,582
	FY 1999	\$3,262,960

DISTRIBUTION: General Fund

MISCELLANEOUS REVENUES

IC 11

ACCT. NO. 1000-106070 to 1000-106971

REVENUE BASE: Department of Correction facilities collect miscellaneous revenues for the following:

- county payments for the cost of supervisory staff when offenders in work camps clean and perform other work on county roads;
- safekeeping of offenders, upon the request of a trial court, the DOC will house an offender for observation and diagnosis for a period of time; and
- the sale of meals prepared at the Correctional Industrial Complex to DOC employees.

ADMINISTRATION: Department of Correction

REVENUE:	FY 1995	\$916,053
	FY 1996	\$1,109,507
	FY 1997	\$1,223,507
	FY 1998	\$1,222,246
	FY 1999	\$1,422,827

DISTRIBUTION: State General Fund

**PRISON ENTERPRISES NETWORK
INDUSTRY AND FARM PROGRAMS**

IC 11-10-6-2

ACCT. NO. 5150-18000

REVENUE BASE: The operation of the Correctional Industrial Complex as well as the farms and industries of authorized DOC facilities is under direction of Prison Enterprises Network, a division of the Department of Correction. Any cash assets in excess of one million five hundred thousand dollars (\$1,500,000) remaining in the industry and farm products revolving fund at the close of any fiscal year shall be paid into a special fund to be used for capital expenditures for the department or support of the industry and farm products revolving fund.

ADMINISTRATION: Department of Correction

REVENUE:*	FY 1995	\$1,105,548
	FY 1996	\$1,034,256
	FY 1997	\$957,489
	FY 1998	\$1,326,946
	FY 1999	\$1,496,009

*Includes only revenue from outside sales; does not include interdepartmental sales.

DISTRIBUTION: Special Fund for the Department

WORK RELEASE

IC 11-10-8-6.5 ACCT. NO. 1000-216150-42200

REVENUE BASE: Prisoners employed in the local community under the provisions of the Work Release Plan surrender to the Department of Correction their earnings, less standard payroll deductions required by law. 10% of salaries for work release are deposited in the Victims Compensation Fund. The department then deducts from the earnings of each an amount determined to be the cost of the prisoner's subsistence. This money is deposited in a Work Release-Study Release Subsistence Special Revenue Fund. These revenues may be used for:

- (1) construction of new work release or study release facilities;
- (2) maintenance of work release or study release facilities;
- (3) general operating costs of the work release or study release programs including offender services; or
- (4) the matching of federal funds for use in the work release or study release programs.

The prisoner or their family is permitted to retain the remainder of the money.

ADMINISTRATION: Department of Correction

REVENUE:	FY 1995	\$502,194
	FY 1996	\$661,377
	FY 1997	\$734,330
	FY 1998	\$733,773
	FY 1999	\$710,750

DISTRIBUTION: Work Release-Study Release
Subsistence Special Revenue Fund

DEPARTMENT OF ENVIRONMENTAL MANAGEMENT

ASBESTOS TRUST FUND

IC 13-17-6-2

ACCT. NO. 6820-120000

REVENUE BASE: Fees paid by (1) contractors engaged in the inspection, management, or abatement of asbestos material at schools and facilities subject to U.S.E.P.A. regulations or rules of the Air Pollution Control Board; and (2) providers of asbestos training courses. Revenue from penalties imposed for violations of Air Pollution Control Board rules are also deposited in this fund.

RATE: \$50 to \$150. Training course approval application fee is \$1,000 with an annual fee of \$500.

ADMINISTRATION: Department of Environmental Management (IDEM)

REVENUE:	FY 1995	\$1,226,107
	FY 1996	\$903,792
	FY 1997	\$850,323
	FY 1998	\$800,506
	FY 1999	\$502,595

DISTRIBUTION: Asbestos Trust Fund

ENVIRONMENTAL MANAGEMENT PERMIT OPERATION FUND

IC 13-15-11;	ACCT. NO. 2830-100600 (Water)
13-18-10, 20;	2830-100700 (Solid Waste)
13-20-21; 13-22-12	2830-100800 (Hazardous Waste)

REVENUE BASE: Fees and delinquency charges collected under the following permits: NPDES, solid waste, confined feeding operations, and hazardous waste. The NPDES annual permit fees depend on the type of permit, the type of facility, and the amount of annual discharge. Solid waste permits consist of application fees, annual operation fees, generator fees, and disposal fees. Confined feeding operations have construction fees. Hazardous waste permits have application

and annual operation fees.

RATE: \$8 to \$40,600

ADMINISTRATION: IDEM

TOTAL REVENUE:

<u>Permits</u>	<u>FY 1997</u>	<u>FY 1998</u>	<u>FY 1999</u>
NPDES	\$6,640,585	\$6,507,858	\$6,438,907
Solid waste/			
Confined feeding	5,511,316	5,117,249	5,268,855
Haz. waste	<u>8,304,386</u>	<u>7,471,150</u>	<u>5,849,783</u>
Total	\$20,456,287	\$19,096,257	\$17,557,545

DISTRIBUTION: Environmental Management Permit
Operation Fund

**ENVIRONMENTAL MANAGEMENT
SPECIAL FUND**

IC 13-14-12-1

ACCT. NO. 3240-140000

REVENUE BASE: Revenue from fees established under IC 13-16-1. Civil penalties imposed for the violation of the state's environmental laws or rules are also deposited in this fund.

Until July 1, 1994, fees for permits and licenses issued by the IDEM were also deposited in this fund. P.L.16-94 established the Environmental Management Permit Operation Fund to receive NPDES, solid, and hazardous waste permit fees, and delinquent charges.

RATE: Penalties may not exceed \$25,000 per day.

ADMINISTRATION: IDEM

REVENUE:	FY 1995	\$6,560,900
	FY 1996	\$5,348,107
	FY 1997	\$2,454,496
	FY 1998	\$3,200,398
	FY 1999	\$3,943,854

DISTRIBUTION: Environmental Management Special Fund

HAZARDOUS SUBSTANCES RESPONSE TRUST FUND

IC 13-25-4-2

ACCT. NO. 6130-110000

REVENUE BASE: Revenue produced by the levy under the Hazardous Waste Disposal Tax (IC 6-6-6.6); accrued interest and other investment earnings of the trust fund; payments of reimbursements for amounts expended by the state in a response action; payments of settlements or judgments to recover amounts expended by the state in a response action; an annual fee and penalties paid by owners of underground storage tanks containing regulated substances other than petroleum; and federal money.

RATE: Annual registration fee of \$245 per underground storage tank containing a regulated substance other than petroleum.

ADMINISTRATION: IDEM, Dept. of Revenue

REVENUE:	FY 1995	\$4,097,355
	FY 1996	\$3,544,721
	FY 1997	\$3,572,107
	FY 1998	\$3,570,007
	FY 1999	\$3,029,581

DISTRIBUTION: \$45 is deposited into the Hazardous Substances Response Trust Fund and \$200 is deposited in the Underground Petroleum Storage Tank Excess Liability Trust Fund.

LEAD TRUST FUND

IC 13-17-14

ACCT. NO. 6860-100100

REVENUE BASE: License fees collected for lead-based paint activities inspectors, risk assessors, project designers, supervisors, abatement workers, contractors, and training course providers.

ADMINISTRATION: IDEM

REVENUE:	FY 1999	\$14,050
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DISTRIBUTION: Lead Trust Fund

STATE SOLID WASTE MANAGEMENT FUND

IC 13-20-22-1

ACCT. NO. 2530-149500

REVENUE BASE: A fee is imposed on the disposal or incineration of solid waste in a final disposal facility.

RATE: \$0.50 per ton

ADMINISTRATION: IDEM, Dept. of Commerce

REVENUE:	FY 1995	\$3,252,554
	FY 1996	\$3,850,606
	FY 1997	\$2,897,630
	FY 1998	\$2,310,731
	FY 1999	\$3,029,581

DISTRIBUTION: Not less than 50% is deposited in the Indiana Recycling Promotion and Assistance Fund (Department of Commerce) and not more than 50% in the State Solid Waste Management Fund (IDEM). Fee revenue from solid waste generated outside Indiana is deposited in the State Solid Waste Management Fund.

**TITLE V OPERATING PERMIT PROGRAM
TRUST FUND**

IC 13-17-8

ACCT. NO. 2760-150000

REVENUE BASE: An owner or operator of a source subject to the air permit requirements for an operating permit under the federal act must pay an annual operating fee. This fund provides a source of funds for the implementation, enforcement, and administration of the operating permit program required to implement the federal Clean Air Act.

RATE: Fee may not exceed \$150,000. Fees for sources located in a serious or severe ozone non-attainment area that emits more than 100 tons of volatile organic compounds and more than 100 tons of nitrogen oxides may not exceed \$200,000.

ADMINISTRATION: IDEM

REVENUE:	FY 1995	\$6,159,205
	FY 1996	\$9,471,239
	FY 1997	\$6,935,136
	FY 1998	\$10,383,983
	FY 1999	\$10,319,530

DISTRIBUTION: Title V Operating Permit Program Trust Fund

UNDERGROUND PETROLEUM STORAGE TANK EXCESS LIABILITY TRUST FUND

IC 13-23-7; 13-23-12

ACCT. NO. 6850-100200

REVENUE BASE: Owners of underground storage tanks must pay an annual registration fee for each storage tank containing petroleum. If a tank consists of a combination of petroleum and other regulated substances, a separate fee is paid for each tank. An owner who fails to pay the fee when due shall be assessed a penalty. Samples of gasoline or kerosene inspected by the State Department of Health are subject to an inspection fee. Inspection fee revenue and fifty percent of penalties are deposited in this fund.

RATE: Annual registration fee -- \$90 per underground petroleum storage tank; \$245 per underground storage tank containing regulated substances other than petroleum.
Penalty -- not more than \$50
Inspection fee -- \$0.40 per barrel (Prior to FY 98, the fee was \$.04 per barrel)

ADMINISTRATION: IDEM, Dept. of Revenue

REVENUE:	FY 1995	\$8,559,116
	FY 1996	\$7,040,558
	FY 1997	\$8,579,485
	FY 1998	\$29,106,594
	FY 1999	\$25,593,793

DISTRIBUTION: For underground storage tanks containing petroleum, \$45 is deposited in the Underground Petroleum Storage Tank Excess Liability Trust Fund and \$45 is deposited in the Underground Petroleum Storage Tank Trust Fund. For underground storage tanks containing regulated

substances other than petroleum, \$200 is deposited in the Underground Petroleum Storage Tank Excess Liability Trust Fund and \$45 is deposited in the Hazardous Substances Response Trust Fund.

UNDERGROUND PETROLEUM STORAGE TANK TRUST FUND

IC 13-23-6; 13-23-12

ACCT. NO. 6830-140000

REVENUE BASE: Annual registration fees for each underground storage tank containing petroleum. If a tank consists of a combination of petroleum and other regulated substances, a separate fee is paid for each tank. An owner of a tank who fails to pay the fee when due shall be assessed a penalty.

Additionally, penalties imposed under IC 13-23-14, costs recovered by the state in connection with any corrective action or enforcement with respect to a release of petroleum, federal funds, and interest.

RATE: Annual registration fee -- \$90 per underground petroleum storage tank
Penalty -- not more than \$50

ADMINISTRATION: IDEM, Department of Revenue

REVENUE:	FY 1995	\$706,874
	FY 1996	\$873,569
	FY 1997	\$1,021,322
	FY 1998	\$937,816
	FY 1999	\$836,624

DISTRIBUTION: \$45 is deposited in the Underground Petroleum Storage Tank Trust Fund and \$45 is deposited in the Underground Petroleum Storage Tank Excess Liability Trust Fund.

WASTE TIRE MANAGEMENT FUND

IC 13-20-13; 13-20-21

ACCT. NO. 2640-110000

REVENUE BASE: Annual application and operation fees for waste tire storage, transportation, or processor certificates of registration, and fees imposed on new tires sold at retail.

RATE: Fees are as follows:

Waste tire storage	\$500
Waste tire transporter	\$25
Waste tire processor	\$200

A fee of \$0.25 is imposed on the sale of each new replacement tire sold at retail and each new tire mounted on a new vehicle sold at retail.

ADMINISTRATION: IDEM, Department of Revenue, Department of Commerce.

REVENUE: FY 1995	\$1,314,810
FY 1996	\$1,277,519
FY 1997	\$1,340,065
FY 1998	\$1,260,018
FY 1999	\$1,963,765

DISTRIBUTION: Revenue deposited in the Fund is available for programs related to waste tires.

FAMILY AND SOCIAL SERVICES ADMINISTRATION

DIVISION OF AGING AND REHABILITATIVE SERVICES

BLIND VENDING PROGRAM

IC 12-12-5

ACCT. NO. 6140-182500

REVENUE BASE: This program provides employment opportunities to individuals who are legally blind. Employment includes operation and maintenance of vending centers located on federal, state, county, or municipal property. Revenues are from commissions on sales from the vending program. Revenues are used for the vending program, retirement programs, health insurance programs and replacement of equipment, state staff, establishment of new vending facilities, and vendor training and conferences.

ADMINISTRATION: Office of Services for the Blind and Visually Impaired/Division of Disability, Aging, and Rehabilitative Services

REVENUE:	FY 1995	\$314,632
	FY 1996	\$160,219
	FY 1997	\$178,713
	FY 1998	\$181,519
	FY 1999	\$256,048

DISTRIBUTION: Blind Vending Account

CONFERENCE/WORKSHOP FUND

ACCT. NO. 6000-105000

REVENUE BASE: This account contains the registration fees and vendor fees collected from participants in the various conferences sponsored by the Division of Disability, Aging, and Rehabilitative Services. The registration fees are used to cover the expenses incurred by the conferences.

ADMINISTRATION: Division of Disability, Aging, and Rehabilitative Services

REVENUE:	FY 1995	\$47,281
	FY 1996	\$37,315
	FY 1997	\$53,748
	FY 1998	\$17,276
	FY 1999	\$20,665

DISTRIBUTION: Conference/Workshop Fund, Division of Disability, Aging, and Rehabilitative Services

DIVISION OF FAMILY AND CHILDREN

CHILD CARE LICENSURE

IC 12-17.2; 12-17.4 ACCT. NO. 2700-150000-42100

REVENUE BASE:

Child care ministry registration \$50*

*By executive order, all other child care licensing fees were eliminated on July 1, 1996 (retroactive to January 1, 1996.)

ADMINISTRATION: Division of Family and Children

REVENUE:	FY 1995	\$198,209
	FY 1996	\$151,597
	FY 1997	\$19,804
	FY 1998	\$24,025
	FY 1999	\$46,543

DISTRIBUTION: Child Care Fund

WELFARE REPAYMENTS

IC 12-15-9; 12-14-21 ACCT. NO. 1000-105010-49220

REVENUE BASE: Upon the death of welfare recipients, the state makes a claim upon the assets of the deceased up to the amount of aid received. There are special provisions and exceptions to this general rule for each of the different assistance programs.

ADMINISTRATION: Division of Family and Children

REVENUE:	FY 1995	\$766
	FY 1996	\$822
	FY 1997	\$4,060
	FY 1998	\$3,662
	FY 1999	\$3,863

DISTRIBUTION: General Fund

DIVISION OF MENTAL HEALTH

INSTITUTIONAL CLOTHING FUND

IC 12-24-6-6.9 ACCT. NO. 1000-214020-4220

REVENUE BASE: When a patient in any hospital is not otherwise supplied with clothing, it shall be furnished by the superintendent of the hospital and charged to the county from which the patient was admitted. Upon admission to the hospital, clothes are provided and charges are made in an amount not to exceed \$400. Clothes provided in the remaining years may not exceed \$300 per annum. The total due is collected from the county auditor twice each year.

ADMINISTRATION: Division of Mental Health

REVENUE:	FY 1995	\$327,854
	FY 1996	\$316,985
	FY 1997	\$326,667
	FY 1998	\$342,157
	FY 1999	\$322,167

DISTRIBUTION: General Fund

MENTAL INSTITUTIONS-MAINTENANCE

IC 12-24-13-1 ACCT. NO. 3890-14150,142000,142500
143000,143500,144000, 145000
146000,1465000,147000,149000

REVENUE BASE: Each patient (guardian or parent) in a psychiatric hospital or a state school for retarded, is liable for payment of the cost of treatment and maintenance in an amount to be fixed by the Department of Mental Health. The rate varies from institution to institution, whether private pay or Medicaid, and according to the patient's ability to pay.

Maintenance payments are deposited into the Mental Health Fund. The Mental Health Fund receives all private pay revenue and 66% of Title XIX revenue (Medicaid revenue) accruing to the state operated facilities. The General Fund receives 34% of Title XIX revenue. The Mental Health Fund is used for operations of the state operated facilities.

ADMINISTRATION: Department of Mental Health

REVENUE:	FY 1995	\$219,502,268
	FY 1996	\$150,507,427
	FY 1997	\$146,295,112
	FY 1998	\$139,186,703
	FY 1999	\$170,629,632

*Includes one-time only distribution of enhanced disproportionate share payments.

DISTRIBUTION: Mental Health Fund

DEPARTMENT OF FINANCIAL INSTITUTIONS

BANKS

IC 28-11-3-5

ACCT. NO. 3340-120800-42700

REVENUE BASE: The fees are paid on an annual basis. The fee for Industrial Loan and Investment Companies is the same as banks. \$600 minimum fee.

RATE:

Banks Fee Schedule*	Assets
\$.370 per thousand for the first	\$ 0- 5,000,000
.270 per thousand for the next	\$ 5,500,001-10,000,000
.170 per thousand for the next	\$10,000,001-15,000,000
.090 per thousand for the next	\$15,000,001-25,000,000
.070 per thousand for the next	\$25,000,001-50,000,000
.065 per thousand for the next	\$50,000,001-100,000,000
.062 per thousand for the next	\$100,000,001-500,000,000
.061 per thousand for the next	\$500,000,001-1,000,000,000
.060 per thousand for the next	>\$1,000,000,000

*Effective July 1, 1999

The fee schedule is set once a year by the Board. All revenues are dedicated to the Financial Institutions Fund to defray the expenses of the Department.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 1995	\$2,206,226
	FY 1996	\$2,242,112
	FY 1997	\$2,277,454
	FY 1998	\$2,285,683
	FY 1999	\$2,286,116

DISTRIBUTION: Financial Institutions Fund

**BUDGET COUNSELORS AND
BUDGET SERVICE COMPANIES
(BUDGET SERVICE FEE)**

IC 28-1-29-1.3

ACCT. NO. 3340-120800-42840

IC 28-8-5-15.19

REVENUE BASE: A license is required, no fee for the original license, and an annual renewal of \$100. The Department makes examinations annually, and the examination fee is set by the Department at \$200 per day. Check cashing fees are included in the total revenue for this account.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 1995	\$2,300
	FY 1996	\$1,350
	FY 1997	\$800
	FY 1998	\$400
	FY 1999	\$1,500

DISTRIBUTION: Financial Institutions Fund

BUILDING AND LOAN ASSOCIATIONS

IC 28-11-3-5

ACCT. NO. 3340-120800-42710

REVENUE BASE: The following fees are collected annually with a \$600 minimum fee.

RATE:

Buildings & Loans*

.370	per \$1,000 up to \$5,000,000
.270	per \$1,000 in excess of \$5,000,001 up to \$10,000,000
.170	per \$1,000 in excess of \$10,000,001 up to \$15,000,000
.090	per \$1,000 in excess of \$15,000,001 up to \$25,000,000
.070	per \$1,000 in excess of \$25,000,001 up to \$50,000,000
.065	per \$1,000 in excess of \$50,000,001 up to \$100,000,000
.062	per \$1,000 in excess of \$100,000,001 up to \$500,000,000
.061	per \$1,000 in excess of \$500,000,001 up to \$1,000,000,000
.060	per \$1,000 assets in excess of \$1,000,000,000

*Effective July 1, 1999.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 1995	\$47,019
	FY 1996	\$36,639
	FY 1997	\$52,562
	FY 1998	\$77,016
	FY 1999	\$66,140

DISTRIBUTION: Financial Institutions Fund

CHECK CASHING

IC 28-8-5-11,15	ACCT. NO. 3340-120800-42810
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REVENUE BASE: Annual license renewal is \$200. The examination fee is set by the Department at \$200 per day. Fees collected are included in the total revenue for Budget Service Fee.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 1995	\$7,930
	FY 1996	\$6,065
	FY 1997	\$9,000
	FY 1998	\$10,250
	FY 1999	\$9,800

DISTRIBUTION: Financial Institutions Fund

CONSUMER CREDIT

IC 24-4.5-6-203	ACCT. NO. 3340-120800-42800
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REVENUE BASE: Suppliers of consumer credit making consumer credit sales, consumer leases, or consumer loans must pay an annual uniform consumer credit code volume fee set by the Department for each \$100,000 or part thereof in excess of the first \$100,000 of the original unpaid balances arising from those sales, leases, or loans made within the preceding calendar year and held more than 30 days.

RATE: \$13

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 1995	\$2,255,724
	FY 1996	\$1,966,501
	FY 1997	\$2,215,647
	FY 1998	\$2,100,828
	FY 1999	\$1,675,498

DISTRIBUTION: Financial Institutions Fund

CREDIT UNIONS

IC 28-11-3-5

ACCT. NO. 3340-120800-42720

REVENUE BASE: The following examination fees are paid annually. There is a \$600 minimum fee.

RATE:

\$1.00 per \$1,000 of assets for the first \$1,000,000

\$.90 per \$1,000 of assets for assets between \$1,000,001 & \$5,000,000

\$.30 per \$1,000 of assets for assets between \$5,000,001 & \$10,000,000

\$.08 per \$1,000 of assets for all assets over \$10,000,001

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 1995	\$310,945
	FY 1996	\$319,813
	FY 1997	\$340,686
	FY 1998	\$495,214
	FY 1999	\$517,544

DISTRIBUTION: Financial Institutions Fund

LICENSED LENDERS

IC 24-4.5-3-503

ACCT. NO. 3340-120800-42850

REVENUE BASE: The original license fee is \$500. Annual renewal is \$500. The examination fee is set by the Department at \$200 per day, per location; after three examination days the examination fee is offset by the volume of fees paid.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 1995	\$107,245
	FY 1996	\$385,489
	FY 1997	\$513,713
	FY 1998	\$585,107
	FY 1999	\$486,719

DISTRIBUTION: Financial Institutions Fund

MISCELLANEOUS FEES

IC 28-1 ACCT. NO. 3340-120800-4900

REVENUE BASE: The Department of Financial Institutions collects fees for the following: Branch applications, mergers and acquisition fees, conversions, new charter fees, and bank holding companies, trust company formation and change of control fees. Expenses are charged at a rate of \$200 per day for the processing the application. This includes, but is not limited to, time spent on field investigations, reports, notices, hearings. Travel expenses are also reimbursed by the institutions for members of the Department and office personnel.

RATE:*	New Banks	\$1,500-6,000
	Bank Holding Company	\$5,000
	Trust Company Formation	\$6,000
	New Savings and Loan	\$6,000
	Change of Control	\$500
	New Credit Unions	\$200

*Effective July 1, 1999

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 1995	\$222,911
	FY 1996	\$111,071
	FY 1997	\$125,438
	FY 1998	\$131,347
	FY 1999	\$100,235

DISTRIBUTION: Financial Institutions Fund

MONEY TRANSMITTERS

IC 28-8-4-32,37

ACCT. NO. 3340-120800-42830

REVENUE BASE: Annual license renewal on January 1 is \$200 plus \$5 per agent with a maximum of \$1,000.

ADMINISTRATION: Department of Financial Institutions

REVENUE: FY 1995	\$15,060
FY 1996	\$11,570
FY 1997	\$12,605
FY 1998	\$11,880
FY 1999	\$13,922

DISTRIBUTION: Financial Institutions Fund

PAWNBROKERS

IC 28-7-5-5

ACCT. NO. 3340-120800-42750

REVENUE BASE: Each place of business pays \$500 for a license with an annual renewal of \$500.

ADMINISTRATION: Department of Financial Institutions

REVENUE: FY 1995	\$85,110
FY 1996	\$72,500
FY 1997	\$77,245
FY 1998	\$73,505
FY 1999	\$64,100

DISTRIBUTION: Financial Institutions Fund

RENTAL PURCHASE COMPANIES

IC 24-7-8-4

ACCT. NO. 3340-12080-42820

REVENUE BASE: There is a \$100 annual notification fee for each place of business transacting rental purchase agreements as of December 31. The Department may collect an examination fee of \$100 per day for location for examinations which exceed three days.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 1995	\$31,460
	FY 1996	\$30,299
	FY 1997	\$29,200
	FY 1998	\$29,100
	FY 1999	\$31,300

DISTRIBUTION: Financial Institutions Fund

TRUST FEES

IC 28-11-3-5

ACCT. NO. 3340-120800-42700

REVENUE BASE: The following are collected annually.

RATE: Trust fee schedule*

Trust Assets	Fees
\$ 1- 5,000,000	\$500
5,000,000-10,000,000	800
10,000,000-20,000,000	1,400
20,000,000-30,000,000	2,000
30,000,000-40,000,000	2,500
40,000,000-50,000,000	3,000
50,000,000-100,000,000	3,500
100,000,000-500,000,000	5,000
500,000,000-1,000,000,000	10,000
1,000,000,000	10,000 plus \$.002
	per thousand on assets
	over \$1,000,000,000

*Effective July 1, 1999

ADMINISTRATION: Department of Financial Institutions

REVENUE: Fee structure separate but revenue is included in the Bank Fee Account.

DISTRIBUTION: Financial Institutions Fund

DEPARTMENT OF FIRE AND BUILDING SERVICES

AMUSEMENT AND ENTERTAINMENT PERMITS

IC 22-14-3

ACCT. NO. 3080-130500-42140

675 IAC 12-3-8

REVENUE BASE: Buildings or structures containing theaters, opera houses, motion picture theaters, and similar places of assembly are required to be inspected annually for compliance with state fire safety laws/rules. Places of assembly used by colleges, universities, social or fraternal organizations, churches, etc., may be exempt from the fee charge (not the permit) when rental fees are charged or collected.

RATE:

Category A: Fixed Seating Capacity

<u>Occupant Load</u>	<u>Fee</u>
1-99	\$ 45
100-499	65
500-999	85
1,000-4,999	100
5,000-9,999	125
10,000 or more	150

Category B: Movable Seating

Same as Category A: Fixed Seating plus \$40 for each seating configuration or arrangement.

Special Event Endorsement

Inspection fee	\$45
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ADMINISTRATION: State Fire Marshal

REVENUE:	FY 1995	\$239,587
	FY 1996	\$247,780
	FY 1997	\$179,456
	FY 1998	\$186,445
	FY 1999	\$172,296

DISTRIBUTION: Fire and Building Services Fund

CODE ENFORCEMENT DIVISION/ INDUSTRIALIZED BUILDING SYSTEMS

IC 22-15-4 ACCT. NO. 3080-130500-42110, 42120
675 IAC 15-1-22

REVENUE BASE: Manufacturers of commercial and residential modular structures apply for reviews of manufacturing system designs and prototype development.

RATE:

Commercial Module Systems:

Plan Review (addendum)	\$200 (\$65)
Filing Fee (addendum)	\$15 (\$15)
Each Additional Module (addendum)	\$10 (\$10)

Residential Floor Plan Systems:

Plan Review (addendum)	\$185 (\$50)
Filing Fee (addendum)	\$15 (\$15)
Each Additional Floor Plan (addendum)	\$10 (\$10)

Late Filing Fees:

Commercial System (addendum)	\$370 (100)
Residential System (addendum)	\$325 (\$85)
System Filing Fee (addendum)	\$30 (\$35)

Prototype Inspection Fees:

(Commercial or Residential)	\$40-First Module \$50-Module \$65-Third and Subsequent modules
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Third Party Inspection Fee (annual renewal): \$500 (\$340)

State Seal of Acceptance: \$40 per seal

Inspection and Monitoring Travel Fees* (in or out-of-state): \$25/hour
plus Mileage \$.25/mile

*Out-of-state inspection or monitoring is \$25/hour plus actual expense incurred.

ADMINISTRATION: State Building Commissioner

REVENUE:	FY 1995	\$273,402
	FY 1996	\$223,650
	FY 1997	\$211,025
	FY 1998	\$345,827
	FY 1999	\$349,190

DISTRIBUTION: Fire and Building Services Fund

CONSTRUCTION DESIGN RELEASE AND VARIANCE FEES

IC 22-13-2-11; 22-15-3 ACCT. NO. 3080-130500-42100;
675 IAC 12-3-2, 4 6000-124700-42100

REVENUE BASE: Building construction plans are reviewed for compliance with adopted codes, and a design release is issued to the submitter of plans. The fee charged is based on size and complexity of the project. If actual or potential code violations are detected, a variance can be applied for if there is undue hardship and equal construction alternatives are possible.

RATE:

Design Release:

Filing fee	\$45
Processing fee	\$40 minimum

Variance Application:

Filing fee	\$70
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Plan Examination and Processing Fee:

Single code provision	\$70
Each addl. unrelated code provision	\$40

On-site inspection:	\$75
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Special Processing Fees:

(1) Each additional submission for a partially filed project	\$70
(2) Surcharge for late filing of plans and specifications in accordance with 675 IAC 12-6-8	\$40
(3) Foundation Release	\$60
(4) Addenda and revisions, each system modified per submission (other than compliance corrections)	\$20
(5) Fire suppression systems basic system, any type plus \$.10 each sprinkler head over 400 for water systems	\$45
(6) Master plans, each series or structure	\$120
(7) Incomplete project filing (mailed submissions only)	\$10
(8) Returned checks	\$20
(9) Reinstatement or time extension of design release	\$20

ADMINISTRATION: State Building Commissioner

REVENUE:	Fire & Bldg. <u>Svcs. Fund</u>	Fire & Bldg. <u>Safety Ed. Fund</u>
FY 1995	\$4,078,183	\$44,859
FY 1996	\$4,158,690	\$43,765
FY 1997	\$3,963,491	\$43,260
FY 1998	\$4,316,164	\$43,633
FY 1999	\$4,384,556	\$44,790

DISTRIBUTION: Fire and Building Services Fund. \$5 of the design release filing fee is deposited in the Fire & Building Safety Education Fund, up to a maximum of \$40,000.

CONSTRUCTION INSPECTION FEES

675 IAC 12-3-6

ACCT. NO. 3080-130500-42150

REVENUE BASE: These fees are paid when the Fire and Building Services staff perform building inspections because an approved building inspection program for Class 1 building structures does not exist within the jurisdiction of a political subdivision.

RATE: The fee ranges from \$45 to \$600.

ADMINISTRATION: State Building Commissioner

REVENUE:	FY 1995	\$72,909
	FY 1996	\$59,534
	FY 1997	\$54,796
	FY 1998	\$72,997
	FY 1999	\$46,765

DISTRIBUTION: Fire and Building Services Fund

EXPLOSIVE MAGAZINE PERMITS

IC 22-14-4-5

ACCT. NO. 3080-130500-42200

675 IAC 12-3-5

REVENUE BASE: The storage conditions of an explosives magazine (any building or structure used for the storage of explosives) require periodic inspection to determine and verify compliance with special construction and maintenance standards. Magazines are classified as Types 1-5, depending

on the type of construction. Permit fees were eliminated as of May 22, 1996.

Initial and renewal permit: \$0 Type 1, 4, or 5
 \$0 Type 2, 3, or indoor

ADMINISTRATION: State Fire Marshal

REVENUE:	FY 1995	\$30,500
	FY 1996	\$27,775
	FY 1997	\$0
	FY 1998	\$1,000
	FY 1999	\$2,000

DISTRIBUTION: Fire and Building Services Fund

FIREWORKS DISPLAY PERMIT

IC 22-11-14-2 ACCT. NO. 3080-130500-42230

REVENUE BASE: Permits are required for supervised public displays of fireworks conducted by municipalities, fair organizations, amusement parks, and other organizations or groups.

RATE: \$0 each event

ADMINISTRATION: State Fire Marshal

REVENUE:	FY 1995	\$30,103
	FY 1996	\$15,000
	FY 1997	\$1,000
	FY 1998	\$134
	FY 1999	\$6

DISTRIBUTION: Fire and Building Services Fund

FIREWORKS PERMITS

IC 22-11-14-5; ACCT. NO. 3080-130500-42210
 22-11-14-7; 675 IAC 12-3-9

REVENUE BASE: Any resident fireworks wholesaler, manufacturer, importer, or distributor must have approval from the State Fire Marshal's office before shipping or selling

fireworks in the state of Indiana.

RATE:

Certificate of compliance	\$1,000
Fireworks retail stand	\$0

ADMINISTRATION: State Fire Marshal

REVENUE:	FY 1995	\$116,475
	FY 1996	\$126,350
	FY 1997	\$155,020
	FY 1998	\$179,000
	FY 1999	\$181,000

DISTRIBUTION: Fire and Building Services Fund

**REGULATED LIFTING DEVICE AND
REGULATED AMUSEMENT DEVICE PERMITS**

IC 22-15-5; 22-12-6-9 ACCT. NO. 3080-130500-42700

REVENUE BASE: An operating permit is required for continued in-service operation. Temporary operating permits are required to operate pending correction of noted defects.

Operating permits for fixed and portable devices are required to ensure the safety of the public. Included as amusement devices are ski lifts where the passenger's feet leave the ground and inflatable chambers. The permit expires on December 31 of the year issued.

RATE: A \$12 permit processing fee is required for regulated lifting devices.

Lifting Device Installation Permit Fee:

(a) Freight elevators	\$100 + \$10 per opening
(b) Passenger elevators	\$100 + \$10 per opening
(c) Material lifts or dumbwaiters w/ automatic transfer devices	\$100 + \$10 per opening
(d) Dumbwaiters	\$50 + \$7 per opening
(e) Escalators	\$100
(f) Moving stairways/walks	\$100
(g) Manlifts	\$50 + \$7 per opening
(h) Personnel hoists	\$150 + \$7 per opening
(i) Handicapped lifts	\$50
(j) Sewer lift station personnel hoist	\$50 + \$7 per opening
(k) Special purpose personnel elevator	\$50 + \$7 per opening

Sources of Revenue

Permit Alteration Fee:	\$50 + \$10 per opening
Special Services Fee:	\$25 per hour
Inspection Fee:	\$30 + \$5 for each landing
(Collected semi-annually for elevators in service 5+ yrs.; annually for all others.)	
Temporary Operating Permit Fee:	\$15
Amusement Device Inspection Fee:	
(a) Kiddie ride	\$45
(b) Major ride	\$90
(c) Spectacular ride	\$135
(d) Passenger tramways and aerial lifts	\$55-110

ADMINISTRATION: State Building Commissioner

REVENUE:	FY 1995	\$1,260,182
	FY 1996	\$1,491,377
	FY 1997	\$1,109,884
	FY 1998	\$737,590
	FY 1999	\$713,519

DISTRIBUTION: Fire and Building Services Fund

UNDERGROUND STORAGE TANK CERTIFICATION PROGRAM

IC 13-23-3-2 ACCT. NO. 6000-122100-42750
675 IAC 12-12-3.1, 4

REVENUE BASE: Persons who supervise, manage, or direct installation, testing, retrofitting, removal, or closure of underground storage tanks.

RATE:

Examination Fees

One module	\$45
Two modules	\$60
Three modules	\$75
Four modules	\$85
Five modules	\$100
Certificate issuance fee	\$25
Certificate renewal fee	\$25

ADMINISTRATION: State Fire Marshal

REVENUE:	FY 1995	\$53,455
	FY 1996	\$52,235
	FY 1997	\$42,170
	FY 1998	\$35,421
	FY 1999	\$25,055

DISTRIBUTION: Fire and Building Services Fund

GAMING COMMISSION

OCCUPATIONAL LICENSE FEE

IC 4-33-8

1000-721000

REVENUE BASE: Individuals employed in certain riverboat gambling occupations.

RATE: The application fee is dependent on type of license, ranging from \$75-\$1,000. The annual license fee is also dependent on type of license, ranging from \$25-\$100.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:

	<u>FY 1996</u>	<u>FY 1997</u>	<u>FY 1998</u>	<u>FY 1999</u>
Applic. fee	\$57,000	\$1,671,700	\$1,348,575	\$1,426,650
Annual license fee	-0-	-0-	1,460	139,200

DISTRIBUTION: State Gaming Fund

SUPPLIER'S LICENSE FEE

IC 4-33-7

1000-721000

REVENUE BASE: Persons who sell, lease, and contract to sell or lease gambling equipment and supplies to a licensee involved in the ownership or management of riverboat gambling operations.

RATE:

Application fee	\$5,000 or greater, if the cost of investigating the applicant is greater.
Annual license fee	\$5,000

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	<u>FY 1996</u>	<u>FY 1997</u>	<u>FY 1998</u>	<u>FY 1999</u>
Applic. fee	\$75,000	\$45,000	\$45,000	\$252,489
Annual license fee	-0-	-0-	70,000	110,000

DISTRIBUTION: State Gaming Fund

OWNER'S FEES

IC 4-33-6

ACCT. NO. 1000-721000,
721100-721700

REVENUE BASE: Applicants for a license to own a riverboat.

RATE:

Application fee	\$50,000 or greater, if the cost of investigating the applicant is greater.
Initial license fee*	\$25,000
Renewal license fee**	\$ 5,000

*valid for five years

**after the first five years

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	<u>FY 1995</u>	<u>FY 1996</u>	<u>FY 1997</u>
Application fee	\$1,555,000	\$495,000	\$50,000
Initial license fee	-0-	100,000	75,000
Renewal lic. fee	-0-	-0-	-0-
	<u>FY 1998</u>	<u>FY 1999</u>	
Application fee	\$150,000	\$100,000	
Initial license fee	25,000	25,000	
Renewal lic. fee	-0-	-0-	

DISTRIBUTION: Application and investigation fees are used to reimburse the Gaming Commission for costs incurred in conducting background investigations. Other fees are distributed to the State Gaming Fund.

PENALTIES

IC 4-33-4

ACCT. NO. 1000-721000

REVENUE BASE: Individuals who have been issued a supplier's, owner's, or occupational license by the Gaming Commission.

Sources of Revenue

RATE:	Suppliers & Occup. Licensees	Not more than \$5,000 per occurrence
	Owners	The greater of \$10,000 or the value of daily gross receipts for the day of the violation per occurrence

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	FY 1997	\$30,000
	FY 1998	\$152,000
	FY 1999	\$118,200

DISTRIBUTION: State Gaming Fund

HEALTH PROFESSIONS BUREAU

ATHLETIC TRAINERS CERTIFICATION BOARD

IC 25-1-5

ACCT. NO. 1000-102730-41100

RATE:	Application/Issuance	\$25
	Verification Out/Duplicate Certificate	10
	Renewal	20
	Renewal Penalty	*10

*After 3 years, must reapply

CHIROPRACTORS

IC 25-10-1

ACCT. NO. 1000-102860-41110

846 IAC 1-4-2

RATE:	Issuance/exam, re-exam	\$40
	Temporary permit/Verification out	\$10
	Renewal	\$30
	Penalty for late renewal/Inactive status renewal	\$10
	Reinstatement of inactive license	\$15 + renewal
	Corporation application	\$25
	Corporation renewal, duplicate license	\$10

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1995	\$22,575
	FY 1996	\$56,634
	FY 1997	\$19,258
	FY 1998	\$27,363
	FY 1999	\$25,109

DISTRIBUTION: General Fund

DENTAL HYGIENISTSIC 25-14-1-3.5
818 IAC 0.5-2-1

ACCT. NO. 1000-102740

RATE:	Issuance, exam, re-exam	\$25
	Endorsement In-State	25
	Endorsement Out-of-State	10
	License Issuance for Examination/Endorsement	25
	Biennial Renewal	20
	Renewal Penalty	*
	Intern Permit/Renewal	10
	Duplicate License	10

*\$25 for each year or partial year of delinquency
plus all unpaid renewal fees up to three years.

**Civil Penalties for Failure to
Obtain Continuing Education Hours**

# of hours needed to be in compliance	<u>Penalty</u>
1-2	\$50
3-5	100
6-10	250
11-14	375
16-20	500

ADMINISTRATION: Health Professions Bureau

REVENUE: Included in Dentists Section.

DISTRIBUTION: General Fund

DENTISTSIC 25-14-1-3.5
818 IAC 0.5-2-1

ACCT. NO. 1000-102740-41100

RATE:	License Issuance for Exam/Endorsement	\$40
	Biennial Renewal	30
	Renewal Penalty	*
	Intern Permit	10
	Corporation Application	25
	Corporation Renewal (biennial)	20
	Duplicate License	10

**Civil Penalties for Failure to
Obtain Continuing Education Hours**

<u># of hours needed to be in compliance</u>	<u>Penalty</u>
1-2	\$100
3-5	250
6-10	500
11-14	750
16-20	1,000

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1995	\$40,790
	FY 1996	\$305,298
	FY 1997	\$23,148
	FY 1998	\$183,756
	FY 1999	\$17,839

DISTRIBUTION: General Fund

ENVIRONMENTAL HEALTH SPECIALISTS

IC 25-32-1-13	ACCT. NO. 1000-102220
896 IAC 1-3-2	

RATE:	Application/Issuance for exam/endorsement	\$30
	Renewal	20
	Delinquent Renewal	*10
	Duplicate License	10

*plus current renewal fee.

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1995	\$6,803
	FY 1996	\$6,150
	FY 1997	\$3,505
	FY 1998	\$3,380
	FY 1999	\$4,990

DISTRIBUTION: General Fund

HEALTH FACILITIES ADMINISTRATORS

IC 25-19-1-5

ACCT. NO. 1000-102710

840 IAC 1-3-1

RATE:	License Issuance/Renewal	\$20
	Duplicate Wall License	10
	Endorsement Out-of-State	10
	State Regulations Examination	20
	Examination Administrative Fee	30
	Temporary Permit	10
	Reinstatement Fee	*10

*Plus all back renewal fees

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1995	\$123,250
	FY 1996	\$27,782
	FY 1997	\$36,834
	FY 1998	\$12,508
	FY 1999	\$36,747

DISTRIBUTION: General Fund

HEARING AID DEALERS

IC 25-20-1-6

ACCT. NO. 1000-104190

844 IAC 9-1-1

RATE:	Examination/issuance	*\$30
	Student Certificate	10
	Renewal	20
	Renewal of Student Hearing Aid Dealer Certificate	10
	Duplicate Wall Certificate	10
	Verification of Certificate	10
	*Plus cost of exam	

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1995	\$5,647
	FY 1996	\$8,058
	FY 1997	\$5,585
	FY 1998	\$5,370
	FY 1999	\$3,860

DISTRIBUTION: General Fund

**MARRIAGE AND FAMILY THERAPIST,
MENTAL HEALTH COUNSELOR, AND
SOCIAL WORKER CERTIFICATION**

IC 25-23.6

ACCT. NO. 1000-102990-41100;
41110; 41120

RATE:	Application Fee	\$20
	Issuance Fee	4
	Temporary Fee	2
	Out-of-State Certification	1

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1995	\$14,394
	FY 1996	\$156,214
	FY 1997	\$15,096
	FY 1998	\$162,498
	FY 1999	\$38,034

DISTRIBUTION: General Fund

NURSES

IC 25-23-1-11, 14, 16, 18 ACCT. NO. 1000-102800-41100

RATE:	Registered Nurse Endorsement	\$30
	Registered Nurse Examination	30
	LPN Endorsement	30
	LPN Examination	20
	Duplicate Wall License	10
	Biennial Renewal/Renewal Penalty	10
	Endorsement Out-of-State	10
	Temporary Permit	10

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1995	\$705,307
	FY 1996	\$1,618,715
	FY 1997	\$633,479
	FY 1998	\$1,456,805
	FY 1999	\$624,400

DISTRIBUTION: General Fund

OCCUPATIONAL THERAPY

IC 25-23.5

ACCT. NO. 1000-102860-41150

844 IAC 10-2-1

RATE:	Examination*	\$30
	Exam Issuance/endorsement	30
	Renewal	20
	Temporary Permit	10
	Penalty fee for renewal**	10
	Verification (out-of-state)	10
	Duplicate Wall Certificate	10

*Plus the cost of purchasing the exam.

**Plus all past due renewal fees.

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1995	\$110,430
	FY 1996	\$38,371
	FY 1997	\$63,271
	FY 1998	\$25,800
	FY 1999	\$64,934

DISTRIBUTION: General Fund

OPTOMETRISTS

IC 25-24-1-3, 23-1-13-11

ACCT. NO. 1000-102840

852 IAC 1-10-1

RATE:	Exam/Issuance	\$40
	Duplicate License	10
	Biennial Renewal	64
	(Dedicated Fund; \$34 to IU)	
	Corporation Application	25
	Corporation Renewal (biennial)	10
	Reinstatement of Inactive License	49 + renewal fees
	Penalty for delinquent license	10 + renewal fees
	Reinstatement of inactive license	15 + renewal fees
	Endorsement (out-of-state)	10

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1995	\$8,350
	FY 1996	\$70,559
	FY 1997	\$4,577
	FY 1998	\$43,353
	FY 1999	\$4,927

DISTRIBUTION: General Fund

PHARMACISTS AND PHARMACIES

IC 25-26-13-23 ACCT. NO. 1000-102820-41100
856 IAC 1-27-1

RATE:	<u>Pharmacists</u>	
	Examination	\$25
	Reciprocal	40
	Certification	5
	Intern Permit Renewal	10
	Biennial Renewal	30
	Lapsed License	*10
	Intern Permit	10
	Wall Certificate	10
	<u>Pharmacy</u>	
	New Store Permit (odd years/even)	\$20/40
	Change of Ownership (odd years/even)	15/30
	Change of Location	15
	2nd year Renewal	40
	Permit Renewal	20
	Renewal Penalty	*10
	Duplicate Permit	2
	<u>Controlled Substance</u>	
	Practitioner Application/Renewal	\$20
	Renewal Penalty	*20
	Distributor Application/Renewal	20
	Manufacturer Application/Renewal	20
	<u>Wholesale Legend Drug Distributors</u>	
	License/Renewal	\$40
	Late Fee	30 + renewal fee

*Plus all unpaid fees

**Administration fee plus the cost of purchasing the exam

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1995	\$387,436
	FY 1996	\$636,168
	FY 1997	\$374,068
	FY 1998	\$517,314
	FY 1999	\$373,700

DISTRIBUTION: General Fund

PHYSICAL THERAPISTS

IC 25-27-1-7	ACCT. NO. 1000-102860-41130
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RATE:	Endorsement/Examination	\$30
	Renewal/Late Fee	20
	Corporation Application	25
	Corporation Renewal	10
	Temporary Permit	10
	Duplicate License/Verification	10

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1995	\$101,026
	FY 1996	\$250,661
	FY 1997	\$80,451
	FY 1998	\$157,110
	FY 1999	\$59,232

DISTRIBUTION: General Fund

PHYSICIANS, SURGEONS, AND OSTEOPATHS

IC 25-22.5-2-7	ACCT. NO. 1000-102860-41100
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RATE:	Examination	\$40
	Endorsement/Initial License	40
	Endorsement/Inactive Renewal	10
	Non-Renewable - Limited Scope	10
	Duplicate License	10
	Corporation Application	25
	Corporation Renewal	20
	Physician Assistant Application	30
	Employing Physician Renewal	20
	Nurse-Midwife Application/Renewal	40
	Renewal Penalty	10

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1995	\$1,175,994
	FY 1996	\$506,270
	FY 1997	\$652,185
	FY 1998	\$249,704
	FY 1999	\$729,328

DISTRIBUTION: General Fund

PODIATRISTS

IC 25-29-1-3 ACCT. NO. 1000-102860-41120

RATE:	Endorsement (in-state)	\$40
	Examination/Re-exam*	40
	Renewal	30
	Penalty for Failure to Renew	**10
	Corporation Application	25
	Corporation Renewal	20
	Duplicate License	10
	Temporary Permit	10
	*plus the cost of purchasing the exam.	
	**plus past due renewal fees.	

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1995	\$5,767
	FY 1996	\$5,444
	FY 1997	\$10,896
	FY 1998	\$3,150
	FY 1999	\$2,175

DISTRIBUTION: General Fund

PSYCHOLOGISTS

IC 25-33-1-3 ACCT. NO. 1000-102870

RATE:	<u>Certificate to Practice Psychology</u>	
	Examination/Issuance/Endorsement	**\$40
	Renewal (biennial)	30
	<u>Basic</u>	
	Renewal (biennial)	30
	<u>Health Service Provider in Psychology</u>	
	Application/Issuance	40
	Corporation Application	25
	Corporation Renewal (biennial)	20
	Endorsement Out	10
	Duplicate Wall License	10
	Reinstatement	**10

*Plus cost of exam

**Plus all unpaid renewal fees.

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1995	\$92,816
	FY 1996	\$27,817
	FY 1997	\$55,230
	FY 1998	\$17,920
	FY 1999	\$57,751

DISTRIBUTION: General Fund**RESPIRATORY CARE**

IC 25-34.5 ACCT. NO. 1000-102860-41140

RATE:	Examination*	\$30
	Exam Issuance/Endorsement	30
	Endorsement Issuance	10
	Renewal (biennial)	20
	Penalty for Renewal**	10
	Verification Fee/Duplicate Wall Certificate	10

*Plus the cost of purchasing the exam.

**Plus past due renewal fees.

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1995	\$182,977
	FY 1996	\$30,656
	FY 1997	\$81,468
	FY 1998	\$13,402
	FY 1999	\$84,875

DISTRIBUTION: General Fund**SPEECH-LANGUAGE PATHOLOGISTS
AND AUDIOLOGISTS**

IC 25-35.6-2-7 ACCT. NO. 1000-104160

RATE:	Application/Issuance	\$25
	Renewal	20
	Renewal Penalty	10
	Aide Registration/Renewal of Aide Application	10
	Supervised Experience	10
	Duplicate Wall License	10

ADMINISTRATION: Health Professions Service Bureau

REVENUE:	FY 1995	\$12,899
	FY 1996	\$59,817
	FY 1997	\$10,459
	FY 1998	\$45,860
	FY 1999	\$7,145

DISTRIBUTION: General Fund

VETERINARIANS

IC 15-5-1.1-20 ACCT. NO. 1000-103500-41100

RATE:	Application--DVM	\$40
	Application--RVT	30
	DVM/RVT Examination	15
	Biennial Renewal-DVM	30
	Biennial Renewal-RVT	15
	DVM/RVT Renewal Penalty	*10
	Duplicate License//verification Out	10
	Corporation Application	25
	Corporation Renewal	10

*Plus current renewal fee

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1995	\$28,042
	FY 1996	\$144,957
	FY 1997	\$11,431
	FY 1998	\$82,655
	FY 1999	\$10,821

DISTRIBUTION: General Fund

STATE DEPARTMENT OF HEALTH

ADOPTION FEES

IC 31-19-2-8

ACCT. NO. 2060-140000

REVENUE BASE: Fees are charged for each adoption application.

RATE: Adoption History Fee \$20

Putative Father Registry Fee \$50

ADMINISTRATION: State Department of Health

REVENUE:	<u>Adoption History</u>	<u>Putative Father</u>
FY 1995	\$55,867	\$92,200
FY 1996	\$55,305	\$117,395
FY 1997	\$53,671	\$114,850
FY 1998	\$59,960	\$122,240
FY 1999	\$60,740	\$121,270

DISTRIBUTION: Adoption History Fund

BIRTH PROBLEMS REGISTRY

IC 16-37-1-11.5

ACCT. NO. 2550-140000-42100

REVENUE BASE: The Department of Health charges a birth problems registry fee of \$2 for each search of the records for a birth certificate.

ADMINISTRATION: State Department of Health

REVENUE:	FY 1995	\$88,074
	FY 1996	\$87,536
	FY 1997	\$53,244
	FY 1998	\$40,788
	FY 1999	\$48,206

DISTRIBUTION: Birth Problems Registry Fund

COLD STORAGE WAREHOUSE LICENSE

IC 16-42-6-1

ACCT. NO. 1000-104000-42120

REVENUE BASE: Prior to 1997, the license fees for the operation of a cold storage warehouse were paid according to capacity and was renewed annually. (This fee was eliminated by rule.)

RATE:	<u>Fee</u>
Capacity of less than 100,000 cubic feet	\$60
Capacity of 100,000-1,000,000 cubic feet	\$300
Capacity over 1,000,000 cubic feet	\$600

ADMINISTRATION: State Department of Health

REVENUE: FY 1995	\$12,308
FY 1996	\$11,530
FY 1997	\$0
FY 1998	\$0
FY 1999	\$0

*This fee is no longer collected.

DISTRIBUTION: General Fund

DONATION ACCOUNT

ACCT. NO. 6000-140100-49000

REVENUE BASE: Donations are accepted by the State Department of Health to help combat specific diseases.

ADMINISTRATION: State Department of Health

REVENUE: FY 1995	\$9,657
FY 1996	\$18,439
FY 1997	\$753
FY 1998	\$95,000
FY 1999	\$94,025

DISTRIBUTION: Donation Fund

HEALTH FACILITY FEES

IC 16-28-2-7

ACCT. NO. 1000-104000-41110

REVENUE BASE: An annual fee is charged on the basis of available beds for a license to establish or maintain a health facility.

RATE:	\$100	1-50 beds
	\$2.50	for each additional bed

ADMINISTRATION: State Department of Health

REVENUE:	FY 1995	\$179,234
	FY 1996	\$168,430
	FY 1997	\$163,373
	FY 1998	\$187,581
	FY 1999	\$179,807

DISTRIBUTION: General Fund

HOME HEALTH AGENCY

IC 16-27-1-7

ACCT. NO. 1000-104000-42180

REVENUE BASE: Each home health agency which delivers health services to an individual in their place of residence is charged an annual license fee of \$100.

ADMINISTRATION: State Department of Health

REVENUE:	FY 1995	\$67,907
	FY 1996	\$72,400
	FY 1997	\$45,100
	FY 1998	\$49,100
	FY 1999	\$40,400

DISTRIBUTION: General Fund

HOSPICE PROGRAM PROVIDER CERTIFICATION

IC 16-25-1-6

ACCT. NO. 1000-104000

REVENUE BASE: There is an annual certification fee of \$100 for Hospice Program Providers when certain requirements are met.

ADMINISTRATION: State Department of Health

REVENUE: Included in Home Health Agency fees.

DISTRIBUTION: General Fund

LOCKER PLANTS

IC 16-42-7-5

ACCT. NO. 1000-104000

REVENUE BASE: A \$50 license fee is charged for a locker plant or branch locker plant having 200 individual food storage lockers or less. An additional \$4 is charged for each one hundred lockers or fraction thereof in excess of 200. All fees are renewed annually. The fee cannot exceed \$70. (These fees were eliminated by rule.)

ADMINISTRATION: State Department of Health

REVENUE: Included in Cold Storage Warehouse Fees.

DISTRIBUTION: General Fund

MOBILE HOME PARKS

IC 16-41-27-24

ACCT. NO. 1000-104000-41120

REVENUE BASE: The license fee for a mobile home park is \$150 for the first 50 sites, plus \$100 for each additional 50 sites. The license fee is paid every four years.

ADMINISTRATION: State Department of Health

REVENUE:	FY 1995	\$12,308
	FY 1996	\$190,638
	FY 1997	\$106,325
	FY 1998	\$11,400
	FY 1999	\$12,275

DISTRIBUTION: General Fund

NEWBORN SCREENING FEE

IC 16-41-17-10,11

ACCT. NO. 2170-140000-42100

REVENUE BASE: Laboratories pay a \$7 fee for each baby tested. The money is used to support the newborn screening program.

ADMINISTRATION: State Department of Health

REVENUE:	FY 1995	\$575,413
	FY 1996	\$582,414
	FY 1997	\$485,072
	FY 1998	*\$680,722
	FY 1999	\$592,795

*This reflects 15 months of collection.

DISTRIBUTION: Newborn Screening Fund

QUALIFIED MEDICATION AIDE

IC 16-28-1-11

ACCT. NO. 1000-214070-44830

REVENUE BASE: The Indiana Health Facilities Council charges a fee in connection with course requirements. (Fees will be set by rules.)

ADMINISTRATION: State Department of Health

REVENUE:	FY 1995	\$28,391
	FY 1996	\$17,075
	FY 1997	\$7,005
	FY 1998	\$8,215
	FY 1999	\$7,725

DISTRIBUTION: State Department of Health

RADIOLOGICAL TECHNICIAN

IC 16-41-35-29

ACCT. NO. 1000-104000-41000

REVENUE BASE: A license is issued to anyone who is going to operate a radiation machine. A license is \$30 and biennial renewal fee is not to exceed \$30.

ADMINISTRATION: State Department of Health

REVENUE:	FY 1995	\$147,863
	FY 1996	\$117,418
	FY 1997	\$149,940
	FY 1998	\$121,745
	FY 1999	\$156,052

DISTRIBUTION: General Fund

RADON GAS TRUST FUND

IC 13-1-14-9

ACCT. NO. 2420-14000

REVENUE BASE: State Department of Health certifies radon testers (individuals), radon mitigators (companies), and laboratories. (Fees will be set by rules.)

ADMINISTRATION: State Department of Health

REVENUE:	FY 1995	\$18,700
	FY 1996	\$23,750
	FY 1997	\$3,550
	FY 1998	\$9,500
	FY 1999	\$4,180

DISTRIBUTION: Radon Gas Trust Fund

VITAL RECORDS SEARCH

IC 16-37-1-11

ACCT. NO. 1000-104000-43420

REVENUE BASE: There is a \$4 fee for any search of vital records. If the record is found, one certification will be furnished free of charge. A fee of \$1 is charged for any additional certifications. To amend any record, there is a fee of \$4.

ADMINISTRATION: State Department of Health

REVENUE:	FY 1995	\$231,587
	FY 1996	\$237,097
	FY 1997	\$151,785
	FY 1998	\$122,184
	FY 1999	\$139,215

DISTRIBUTION: General Fund

WATER ANALYSIS

IC 16-41-24-5, 10

ACCT. NO. 5350-14000-42100

REVENUE BASE: The Department of Health analyzes water supplies to determine if they are impure or dangerous to health. Water sold for consumption must be tested annually and the fee is \$8.

ADMINISTRATION: State Department of Health

REVENUE:	FY 1995	\$182,251
	FY 1996	\$88,430
	FY 1997	\$55,814
	FY 1998	\$47,419
	FY 1999	\$41,968

DISTRIBUTION: General Fund, Water Sample
Revolving Fund

WHOLESALE FOODS INSPECTION

IC 16-42-1-6

ACCT. NO. 1000-104000-41180

REVENUE BASE: Revenues come from the inspection of wholesale manufacturers, processors, repackagers, and distributors of food. Prior to 1997, the fees were based upon gross sales of the firm. (This fee was eliminated by rule.)

<u>Fee</u>	<u>Gross Sales Per Year</u>
\$25	Less than \$25,000
50	25,000-49,999
75	50,000-99,000
100	100,000-499,999
125	500,000-999,999
150	1M-5M
175	5M-10M
200	10M-25M
225	25M-50M
250	50M+

ADMINISTRATION: State Department of Health

REVENUE:	FY 1995	\$118,271
	FY 1996	\$67,225
	FY 1997	\$0
	FY 1998	\$0
	FY 1999	\$0

HISTORICAL BUREAU

GOVERNORS' PORTRAITS FUND

IC 4-23-7.2-9

ACCT. NO. 6000-186000

REVENUE BASE: Revenue from gifts, donations, and sales of items are expended for the preservation and exhibition of the state-owned portraits of former governors of Indiana.

ADMINISTRATION: Historical Bureau

REVENUE:*	FY 1995	\$62,378
	FY 1996	\$65,877
	FY 1997	\$101,334
	FY 1998	\$80,783
	FY 1999	\$107,458

*Includes investment

DISTRIBUTION: Governor's Portraits Fund

PUBLICATIONS FUND

IC 4-23-7.2-7

ACCT. NO. 6000-113200

REVENUE BASE: Revenue from gifts, donations, and sales of books and publications are expended for the publication of historical documents and other material to promote the study of Indiana history, and to inform the people of Indiana concerning the history of their state.

ADMINISTRATION: Historical Bureau

REVENUE:*	FY 1995	\$133,446
	FY 1996	\$143,468
	FY 1997	\$175,589
	FY 1998	\$75,326
	FY 1999	\$146,269

*Includes investment

DISTRIBUTION: Publications Fund

HORSE RACING COMMISSION

BREAKAGE/OUTS TICKETS

IC 4-31-9-10

ACCT. NO. 2500-120000
2500-120100

REVENUE BASE: Breakage from each of the races on which wagers were taken. Outs tickets are winnings which are not cashed.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 1995	\$615,350
	FY 1996	\$1,622,685
	FY 1997	\$3,549,686
	FY 1998	\$5,609,624
	FY 1999	\$7,743,996

DISTRIBUTION: Breed Development Funds

OCCUPATIONAL LICENSE FEE

IC 4-31-5.5

ACCT. NO. 1000-731000

REVENUE BASE: Any person working at a parimutuel race track or satellite facility.

RATE: These fees are no longer collected.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 1995	\$118,213
	FY 1996	\$69,774
	FY 1997	-0-
	FY 1998	-0-
	FY 1999	-0-

DISTRIBUTION: General Fund

PERMIT APPLICATION AND INVESTIGATION FEE

IC 4-31-5-2

ACCT. NO. 1000-212700

REVENUE BASE: A person or organization who conducts a horse racing meeting in which the parimutuel system of wagering is permitted.

RATE: The initial permit application fee is \$25,000. The initial investigation fee is \$25,000. The Horse Racing Commission may request additional fees if the cost of processing the application or investigating the applicant is greater. The Commission refunds to the applicant any portion of the fee that is not needed to process the application or investigate the applicant.

ADMINISTRATION: Horse Racing Commission

REVENUE:	Gross <u>Revenue</u>	Refunds/ <u>Expenses</u>	Net <u>Revenue</u>
FY 1995	5,000	1,550	3,445
FY 1996	10,000	3,008	6,992
FY 1997	-0-	-0-	-0-
FY 1998	-0-	-0-	-0-
FY 1999	-0-	-0-	-0-

DISTRIBUTION: General Fund

TRACK PERMIT AND SATELLITE LICENSE FEES

IC 4-31-5.5

ACCT. NO. 1000-731000

REVENUE BASE: Permit holder or group of permit holders

RATE: \$5,000 annually per track. \$1,000 annually per satellite facility.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 1995	\$8,000
	FY 1996	\$8,000
	FY 1997	\$8,000
	FY 1998	\$8,000
	FY 1999	\$8,000

DISTRIBUTION: General Fund

PENALTIES

IC 4-31-13-1

ACCT. NO. 1000-731000

REVENUE BASE: The Horse Racing Commission may impose civil penalties upon a permittee or licensee for each violation of a statute, rule, or regulation of the Commission.

RATE: Penalties are dependent on type of violation, ranging from \$100-\$5,000.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 1995	\$25,935
	FY 1996	\$14,550
	FY 1997	\$31,193
	FY 1998	\$30,210
	FY 1999	\$24,225

DISTRIBUTION: General Fund

STALLION REGISTRATION

IC 15-5-5.5-8

ACCT. NO. 6040-103800-41000

REVENUE BASE: The Indiana Standardbred Advisory Board collects fees for registration of standardbred horses in an amount not to exceed \$500. All fees are deposited in the Standardbred Horse Fund. After paying administrative expenses, fees are used as purse money.

RATE:	<u>Fee</u>
Stallion registry	\$ 25
Fees for offspring of registered stallions to compete in Sirestakes Race:	
Yearly	*\$ 10
2 years	\$ 25
2 years 6 months	\$ 25
3 years	\$ 50
3 years 6 months	\$ 50
At time of race	<u>\$100</u>
Total fee for horse to compete in Sirestakes	\$160

*Failure to pay the initial \$10 requires a \$100 late nomination payment instead of the first \$25 payment for 2 year olds and

a \$500 late nomination payment instead of the first \$50 for 3-year-olds.

ADMINISTRATION: Effective 7/1/99, the Horse Racing Commission administers this fee.

REVENUE:	FY 1995	\$31,485
	FY 1996	\$83,265
	FY 1997	\$58,100
	FY 1998	\$79,050
	FY 1999	\$94,600

DISTRIBUTION: Standardbred Horse Fund

INDIANA COMMISSION FOR AGRICULTURE AND RURAL DEVELOPMENT

BRAND REGISTRATION

IC 15-5-14-13

ACCT. NO. 6000-105300-42800

REVENUE BASE: The owner of livestock may record his brand with the Commissioner of Agriculture. The fee is a maximum of \$35, current fee is \$25. The registration is valid for five years and then it must be renewed. A registration transfer is \$10 and a new certificate is \$5. Revenue is used to defray administrative costs of implementing this act. The rule that established this fee was repealed.

ADMINISTRATION: Commissioner of Agriculture

REVENUE:	FY 1995	\$1,900
	FY 1996	\$ 675
	FY 1997	\$0
	FY 1998	\$0
	FY 1999	\$0

DISTRIBUTION: Brand Registration Fund

GRAIN TESTING EQUIPMENT

IC 4-4-27-3

ACCT. NO. 1000-100780-427000

REVENUE BASE: The Agriculture Commission charges a fee for the inspection and testing of all equipment used to test the moisture, foreign material, and dockage content of grain. The annual fee is \$10 for each device tested at each site.

ADMINISTRATION: Commissioner of Agriculture

REVENUE:	FY 1995	\$10,020
	FY 1996	\$9,940
	FY 1997	\$9,580
	FY 1998	\$9,510
	FY 1999	\$9,100

DISTRIBUTION: General Fund

DEPARTMENT OF INSURANCE

BAIL BOND LICENSE AND RUNNERS FEES

IC 27-10-3-4,5,7 ACCT. NO. 3100-121000-41100,42150

REVENUE BASE: An initial examination fee of \$100, license fee of \$650, and a bi-annual renewal fee of \$650 are required of all licensed bondsmen. An initial examination fee of \$100, a license fee of \$300, and a bi-annual renewal fee of \$300 are required of all recovery agents.

All revenues are deposited in the Bail Bond Enforcement and Administration Fund, to be used only for those purposes.

ADMINISTRATION: Department of Insurance

REVENUE:	<u>Fees</u>	<u>Fines</u>
FY 1995	\$27,015	--
FY 1996	\$284,225	\$4,600
FY 1997	\$26,555	\$5,135
FY 1998	\$304,705	\$7,100
FY 1999	\$22,730	\$6,750

DISTRIBUTION: Bail Bond Enforcement and Admin. Fund

INSURANCE AGENTS' AND RELATED LICENSES

IC 27-1-15.5-4 ACCT. NO. 1000-102100-42710

REVENUE BASE: Agent license examination fees, except for a few minor exceptions, are paid directly to an approved contracted examination administrator. Most license fees are paid and renewed on a biennial basis. Annual license fees and service fees are as follows:

RATE:

Licenses:

Agents (regular)	\$10 per year
Agents (Surplus lines)	\$50 per year
Limited lines representative	\$10 per year
Administrator	\$50 per year
Consultant	\$20 per year
Solicitor	\$2 per year
Public Adjustor	\$20 per year

Sources of Revenue

Service Fees:

Duplicate licenses

\$10 each

ADMINISTRATION: Department of Insurance

REVENUE:	<u>Initial Lic.</u>	<u>Renewals</u>
FY 1995	\$519,186	\$1,292,417
FY 1996	\$489,273	\$1,179,313
FY 1997	\$504,524	\$800,938
FY 1998	\$521,216	\$1,034,003
FY 1999	\$621,426	\$890,137

DISTRIBUTION: General Fund

INSURANCE COMPANY EXAMINATION

IC 27-1-3.1-9

ACCT. NO. 1000-102110-41110

REVENUE BASE: The Department of Insurance examines every domestic insurance company at least every five years. The Department's costs of all examinations and/or investigations are reimbursed through payment by the companies so examined.

ADMINISTRATION: Department of Insurance

REVENUE:	FY 1995	\$456,044
	FY 1996	\$492,725
	FY 1997	\$514,272
	FY 1998	\$360,846
	FY 1999	\$557,072

DISTRIBUTION: General Fund

INSURANCE COMPANY FILING/SERVICE FEES

IC 27-1-3-15, 27-1-20-12

ACCT. NO. 1000-102100-42100,42150,42170

RATE: See table below.

ADMINISTRATION: Department of Insurance

Sources of Revenue

REVENUE:	FY 1995	\$752,858
	FY 1996	\$462,033
	FY 1997	\$1,533,670
	FY 1998	\$494,790
	FY 1999	\$883,375

DISTRIBUTION: General Fund, Department of Insurance
Fund

Type of Entity	Code Cite	Fee
Limited Service HMO	IC 27-13-34-23	\$350 For filing application and amending certificate of authority.
	IC 27-1-3-15(d)	\$50 for filing annual statement ** \$100 for internal audit fee
Full Service HMO	IC 27-13-27-1	\$350 for filing application and amending certificate of authority.
	IC 27-1-3-15(d)	\$50 for filing annual statement ** \$100 for internal audit fee
Domestic Insurer	IC 27-1-3-15	\$350 for articles of incorporation for admission \$10 for amended articles of incorporation \$10 for amended certificate of authority \$100 for filing annual statement annually \$50 for renewal of certificate of authority \$25 withdrawal of certificate of authority
	IC 27-1-3-15(d)	** \$350 for internal audit fee

Type of Entity	Code Cite	Fee
Foreign Insurer	IC 27-1-3-15 subject to retaliatory provision under IC 27-1-20-12	\$510 for application (\$350 articles of incorporation, \$100 for annual statement, \$50 certif. of authority, \$10 for appointment of Commissioner for service) \$10 for amended certificate of authority \$10 for amended articles of incorporation \$100 for filing annual statement annually \$50 for renewal of company of authority \$5 for filing certified state of condition annually ** \$350 for internal audit fee
	IC 27-1-3-15(d)	
Domestic Risk Retention Group	IC 27-1-3-15	\$350 for application for admission \$10 for amended articles of incorporation \$10 for amended certificate of authority \$100 for filing annual statement annually \$50 for renewal of certificate of authority \$25 withdrawal of certificate of authority ** \$350 for internal audit fee
	IC 27-1-3-15(d)	
Foreign Risk Retention Group	IC 27-1-3-15	\$110 for application for registration (\$100 for annual statement, \$10 for appointment of Commissioner)

Type of Entity	Code Cite	Fee
Domestic Fraternal	IC 27-1-3-15	\$350 for application for admission \$10 for amended articles of incorporation \$10 for amended certificate of authority \$25 withdrawal of certificate of authority
	IC 27-11-8-2 & IC 27-11-8-3	\$25 for filing annual statement annually \$25 for renewal of certificate of authority
	IC 27-11-8-2(d)	\$100 for each day annual statement is late
	IC 27-1-3-15(d)	** \$100 internal audit fee
Foreign Fraternal	IC 27-1-3-15 subject to retaliatory provision under IC 27-1-20-12	\$510 for application (\$350 articles of incorporation, \$100 for annual statement, \$50 certif. of authority, \$10 for appointment of Commissioner for service) \$10 for amended articles of incorporation \$10 for amended certificate of authority
	IC 27-11-8-2 & IC 27-11-8-3 subject to retaliatory provision under IC 27-1-20-12	\$25 for filing annual statement annually \$25 for renewal of company of authority
	IC 27-1-3-15(d)	** \$100 internal audit fee

Type of Entity	Code Cite	Fee
Domestic Title	IC 27-7-3-15	\$20 for filing annual statement annually \$5 for certificate of authority annually \$10 for amended certificate of authority \$20 for withdrawal or cancellation of certificate of authority
	IC 27-1-3-15(d)	** \$350 for internal audit fee
Foreign Title	IC 27-1-3-15 subject to retaliatory provision under IC 27-1-20-12	\$510 for admission (\$350 for articles of incorporation, \$100 for annual statement, \$50 for certificate of authority, \$10 for appointment of Commissioner)
	IC 27-7-3-15	\$10 for filing amended articles of incorporation \$10 for amended certificate of authority \$20 for filing annual statement annually \$5 for renewal of certificate of authority \$20 for withdrawal or cancellation of certificate of authority
	IC 27-1-3-15(d)	** \$350 for internal audit fee
Insurance Administrators	IC 27-1-25-11(d) & (e)	\$50 for initial and renewal application
Rating Organization	IC 27-1-22-8(c)	\$75 for initial & renewal of license every 3 years
** These fees are deposited into the Department of Insurance Fund.		

MEDICAL MALPRACTICE INSURANCE PREMIUM SURCHARGE

IC 34-18-5

ACCT. NO. 6020-120000-42100,
42150,42500

REVENUE BASE: Health care providers who choose to become covered by the provisions of the medical Malpractice Insurance Act pay a surcharge, determined by the Commissioner, on their malpractice insurance premium to the Patients' Compensation Division of this Department. The minimum annual surcharge is \$100.

The surcharges are forwarded by the insurers, are invested to generate interest income, and are used solely to pay the operating expenses of the Fund and the claims that are determined to be payable from the fund.

ADMINISTRATION: Department of Insurance

REVENUE:

	<u>Surcharges</u>	<u>Filing Fees</u>	<u>Interest on Investment</u>	<u>Total Revenue</u>
FY 1995	\$57,701,015	\$7,079	\$2,993,901	\$60,701,995
FY 1996	\$53,319,039	\$8,346	\$2,750,612	\$56,077,997
FY 1997	\$55,770,268	\$7,573	\$8,150,603	\$63,928,444
FY 1998	\$57,375,316	\$8,037	\$5,405,551	\$62,788,904
FY 1999	\$57,314,859	\$7,303	\$2,115,168	\$59,437,330

DISTRIBUTION: Patient's Compensation Fund

MINE SUBSIDENCE INSURANCE FUND

IC 27-7-9-6,7

ACCT. NO. 6310-120000-42100,42500

REVENUE BASE: This fund makes mine subsidence insurance available to owners of property located in the 26 southwestern counties that are at least partially within the Illinois Coal Basin or underlain by coal-bearing rock formations of the Pennsylvanian system. Premiums are established by the Commissioner of Insurance.

ADMINISTRATION: Department of Insurance

Sources of Revenue

REVENUE:	<u>Premiums</u>	<u>Interest on Investment</u>	<u>Total Revenue</u>
FY 1995	\$446,736	\$28,173	\$474,909
FY 1996	\$509,178	\$40,881	\$550,059
FY 1997	\$575,442	\$91,624	\$667,066
FY 1998	\$701,972	\$68,492	\$770,464
FY 1999	\$757,392	\$83,490	\$840,882

DISTRIBUTION: Mine Subsidence Insurance Fund

POLITICAL SUBDIVISION CATASTROPHIC LIABILITY FUND

IC 27-1-29.1-7

ACCT. NO. 6290-121000-42150,42500

REVENUE BASE: This fund pays a portion of the liabilities of political subdivisions that are not able to obtain liability insurance in the private market. Charges to the political subdivisions are determined by the Indiana Political Subdivision Risk Management Commission.

ADMINISTRATION: Department of Insurance

REVENUE:

	<u>Premiums</u>	<u>Interest on Investment</u>	<u>Total Revenue</u>
FY 1995	\$779,121	\$190,749	\$969,870
FY 1996	\$533,153	\$157,378	\$690,531
FY 1997	\$750,851	\$530,863	\$1,281,714
FY 1998	\$649,516	\$307,222	\$956,738
FY 1999	\$554,729	\$225,289	\$780,018

DISTRIBUTION: Political Subdivision Catastrophic Liability Fund

RETALIATORY FEES

IC 27-1-20-12

ACCT. NO. 1000-102100-42110

REVENUE BASE: Retaliatory fees are the difference between Indiana fees and those applied to Indiana-based companies by other states, and are paid by companies domiciled in those states in addition to the Indiana fee.

ADMINISTRATION: Department of Insurance

REVENUE:	FY 1995	\$1,292,417
	FY 1996	\$524,508
	FY 1997	\$710,721
	FY 1998	\$777,078
	FY 1999	\$798,020

DISTRIBUTION: General Fund

JUDICIARY

COURT FEES (COURT OF APPEALS AND SUPREME COURT)

IC 33-15-5-2

ACCT. NO. 1000-100220
100240

REVENUE BASE: The Clerk of the Supreme Court and Court of Appeals collects a fee of \$250 for filing in either the Court of Appeals or the Supreme Court and a \$120 fee for filing in the Indiana Tax Court. There is also a \$125 fee for transferring a case from the Court of Appeals to the Supreme Court and a \$125 fee for filing an original action in the Supreme Court. Other fees include a \$85 fee to practice before the Supreme Court, a \$1 copying fee for each page of a court opinion, \$1 for certification, and faxing if \$2 per page.

ADMINISTRATION: Clerk of the Supreme Court and Court of Appeals

REVENUE:	FY 1995	\$354,841
	FY 1996	\$356,111
	FY 1997	\$350,432
	FY 1998	\$338,900
	FY 1999	\$340,396

DISTRIBUTION: General Fund

COURT COST FEES (TRIAL COURT LEVEL)

IC 33-19

ACCT. NO. 1000-100500-42020

REVENUE BASE: Court fees are collected by the Clerks from litigants filing civil cases and from criminal defendants who have been found guilty. Criminal defendants are exempt from the fee if the courts determine that they are indigent. The fees by case category are shown below.

Sources of Revenue

RATE:	Civil Cases	\$100
	Small Claims	\$35
	Probate	\$120
	Felonies and Misdemeanors	\$120
	Infractions	\$70
	Local Ordinance Violations	\$70
	Juvenile	\$120
	Deferred Prosecution	\$5

(NOTE: Fee increases effective July 1, 1997.)

ADMINISTRATION: Clerk of the Circuit Court

REVENUE:	FY 1995	\$23,161,500
	FY 1996	\$34,796,251
	FY 1997	\$37,832,465
	FY 1998	\$45,776,397
	FY 1999	\$29,174,063

DISTRIBUTION: General Fund

Distribution of Court Cost Fees: Fees from circuit, superior, county, municipal and probate courts are deposited in the following manner:

- 70% of the fees are deposited into the state general fund
- 27% of the fees are deposited into the county general fund
- 3% of the fees are distributed to each city and town maintaining a law enforcement agency that prosecutes at least 50% of its ordinance violations in a circuit, superior, county or municipal court of the county.

Fees from city and town courts are distributed in the following manner:

- 50% of the court cost fees are deposited into the state general fund
- 25% are deposited into the county general fund
- 25% of the fees are retained as the city or town share.

**DRUG ABUSE PROSECUTION INTERDICTION
AND CORRECTION FEE (DAPIC) and
ALCOHOL AND DRUG COUNTERMEASURES FEE (ADC)**

IC 33-19-6-9 (DAPIC Fee) ACCT. NO. 6000-163100
IC 33-19-6-10 (ADC Fee)

REVENUE BASE:

DAPIC Fee: The court is required to assess a drug abuse, prosecution, interdiction and correction fee ranging from \$200 to \$1,000 against a person convicted of a drug related offense.

ADC Fee: In each action in which a person is found to have committed an offense of operating a vehicle while intoxicated and the driver's privileges are suspended, the clerk collects a drug and alcohol countermeasures fee of \$200.

ADMINISTRATION: Both fees are reported by the Clerk of the Circuit Court under one account number; consequently, the revenue from the fees cannot be reported separately.

REVENUE: See State User Fee Fund

DISTRIBUTION: The state receives 25% of the revenues from these fees; the local units retain the balance. The state's portion is deposited into a State User Fee Fund for distribution in the Alcohol and Drug Countermeasures Fund, the Drug Interdiction Fund, the Drug Prosecution Fund, the Corrections Drug Abuse Fund and the State Drug Free Communities Fund.

NOTE: Effective July, 1994, HEA 1098-1994 requires that revenue from the drug interdiction and correction fee, the alcohol and drug countermeasures fee, the highway traffic safety zone fee and the marriage license fee be deposited into the state user fee fund. Consequently, the revenue collected from this fee will no longer be reported separately but as part of the state user fee fund.

STATE USER FEE FUND

IC 33-19-9 ACCT. NO. 6000-163100

REVENUE BASE: The state user fee fund is a repository for five fees that are collected by the clerks of the circuit court and city and town courts. The clerks collect the revenues from the following fees and submit them to the Office of the State Auditor. These fees include the following:

- (1) 25% of the drug abuse, prosecution, interdiction, and corrections fees which a court is required to assess when a person is convicted of a drug-related offense. The fee ranges between \$200 and \$1,000. The local unit of government retains 75% of the amount collected for local programs. (See IC 33-19-5-1(b)(5).)
- (2) 25% of the alcohol and drug countermeasures fees which the clerk collects when a person is found to have committed an offense of operating a vehicle while intoxicated and the driver's privileges are suspended. The local unit of government retains 75% of the fee collected. The fee is \$200. (See IC 33-19-6-10.)
- (3) 100% of the child abuse prevention fees when a person is convicted of one of several violent or sexual crimes where the victim is less than 18 years of age. The fee is \$50. (See IC 33-19-6-12.)
- (4) 100% of the domestic violence prevention and treatment fees when a person is convicted of one of several violent acts when the victim is either the spouse or former spouse of the person who is convicted. The fee is \$50. (See IC 33-19-6-13.)
- (5) 100% of the highway work zone fees collected for criminal and infraction actions that are traffic offenses of \$0.50. If the criminal action or infraction is exceeding a worksite speed limit, the fee is \$25.50. (See IC 33-19-6-14.)
- (6) 100% of the safe schools fee collected under IC 33-19-6-16. The fee is assessed in each criminal action in which a person is convicted of an offense in which the possession or use of a firearm was an element of the offense, the court shall assess a safe schools fee of between \$200 and \$1,000.
- (7) Marriage license fees: An \$18 fee is charged if both parties are Indiana residents and \$50 is charged if both parties are nonresidents. Of the fee, \$10 of each marriage license issued is deposited in the State User Fee Fund while the balance is retained in the county general fund. (See IC 33-17-14-2.)

ADMINISTRATION: These fees are kept in a single account at the county level and submitted to the Auditor's Office twice a year.

REVENUE:	FY 1995	\$2,110,119
	FY 1996	\$2,123,871
	FY 1997	\$2,275,135
	FY 1998	\$2,621,925
	FY 1999	\$2,744,422

DISTRIBUTION: The state receives the monies twice a year from the clerks at the county level. Effective July 1, 1995, the Treasurer of State shall semiannually distribute \$1,087,500 of the amounts transferred to the State User Fee Fund as follows:

- 17.73% is deposited into the Alcohol and Drug Countermeasures Fund established under IC 9-27-2-11.
- 9.97% is deposited into the Drug Interdiction Fund established under IC 10-1-8-2.
- 5.54% is deposited into the Drug Prosecution Fund established under IC 33-14-8-5.
- 6.65% is deposited into the Corrections Drug Abuse Fund established under IC 11-8-2-11.
- 26.60% is deposited into the State Drug Free Communities Fund established by IC 5-2-10-2.
- 9.45% is distributed to the Indiana Department of Transportation for use under IC 8-23-2-15.
- 24.06% is deposited into the Family Violence and Victim Assistance Fund established by IC 12-18-5-2.
- The balance in the account is deposited in the Indiana Safe Schools Fund established by IC 5-2-10.1.

DEPARTMENT OF LABOR

EMPLOYMENT OF YOUTH FUND

IC 20-8.1-4-31

ACCT. NO. 2660-110000

REVENUE BASE: Persons, firms, and corporations that have violated child labor laws.

RATE: Penalties are dependent on type of violation, number of violations, and the amount of time since the last violation, ranging from \$25-100.

ADMINISTRATION: Department of Labor

REVENUE:	FY 1995	\$ 43,525
	FY 1996	\$119,550
	FY 1997	\$80,975
	FY 1998	\$93,285
	FY 1999	\$75,530

DISTRIBUTION: Revenue is used for educating affected parties on the purpose and content of child labor laws.

SAFETY EDUCATION & TRAINING BUREAU TAX

IC 22-8-1.1-47

ACCT. NO. 3580-122500-49000

REVENUE BASE: A tax is imposed to finance the Bureau of Safety Education and Training (BUSET) and its programs of occupational health and safety if the balance of the BUSET fund falls below \$600,000 as of April 1 of the particular year.

RATE: The tax rate is 0.75% of the total worker's compensation benefits paid in this state by insurance carriers and self-insured employers.

ADMINISTRATION: Bureau of Safety Education and Training

Sources of Revenue

REVENUE:	FY 1995	\$48,373
	FY 1996	\$35,220
	FY 1997	\$38,531
	FY 1998	\$47,645
	FY 1999	\$49,306

DISTRIBUTION: BUSET Fund

STATE BOARD OF LAW EXAMINERS

ATTORNEYS

REVENUE BASE: The fee for the bar examination is \$225, and re-examination is \$100. \$750 is the fee for admission on a foreign license, and \$50 is the annual renewal fee. An application for a firm to incorporate costs \$200 plus \$10 for each shareholder. The annual renewal fee for a certificate of registration for a legal corporation is \$50.

ADMINISTRATION: State Board of Law Examiners

REVENUE:	<u>FY 1995</u>	<u>FY 1996</u>	<u>FY 1997</u>	<u>FY 1998</u>	<u>FY 1999</u>
Exam fee	\$161,375	\$164,000	\$163,275	\$162,300	\$175,525
Foreign Lic. fee	41,350	43,850	44,050	58,800	51,550
Prof. Corp. fee	28,350	25,470	32,540	32,160	37,402
Ltd. Liab. Corp.				660	
Ltd. Liab. Partnership fee				7,570	*14,390
Interest	1,264	2,147	2,590	2,978	11,003
Foreign Legal Consultant		975		-0-	-0-
Q&A		475	700	500	275
Miscellaneous	277	689	1,233	1,501	841
Total	\$233,591	\$236,631	\$244,388	\$266,469	\$290,986

*Revenue from LLC and LLP fees are now combined.

REVENUE:	FY 1995	\$233,591
	FY 1996	\$236,631
	FY 1997	\$244,388
	FY 1998	\$266,469
	FY 1999	\$290,986

DISTRIBUTION: State Board of Law Examiners Fund

LEGISLATIVE SERVICES AGENCY

INDIANA GENERAL ASSEMBLY DOCUMENT SALES

IC 2-6-1.5-4

ACCT. NO. 1000-100170

REVENUE BASE: Copies of some publications sold by the Legislative Services Agency (e.g., Acts, Supplements, etc.) vary each year based on costs of printing. Rates do not include shipping costs.

RATE:

1999 Acts	\$54
1998 Indiana Code	\$103/set
1999 Supplement	\$16
1996 Indiana Administrative Code	\$224 per copy
1999 Indiana Administrative Code Supplement	\$86 per copy
Indiana Register (Volume 23)	\$156 per yearly subscription
Indiana Register	\$13 per individual issue
Long Session Document Subscription	
(with House and Senate Journals)	\$900 per yearly subscription
(without Journals)	\$650 per yearly subscription
Short Session Document Subscription	
(with House and Senate Journals)	\$500 per yearly subscription
(without Journals)	\$375 per yearly subscription
House and Senate Journals	
(Long Session)	\$250 per yearly subscription
(Short Session)	\$125 per yearly subscription
1998 Tax and Revenue Handbook	\$9 per copy
Printed bills, copies of other materials	\$.15 per page

ADMINISTRATION: Legislative Services Agency

REVENUE:	FY 1995	\$195,080
	FY 1996	\$168,113
	FY 1997	\$198,415
	FY 1998	\$170,189
	FY 1999	\$202,374

DISTRIBUTION: General Fund

LIBRARY CERTIFICATION BOARD

LIBRARIANS

IC 20-14-12

ACCT. NO. 3390-129600-42100

REVENUE BASE: Fees for certification are collected and used to defray the expenses of the Board. A permanent certificate is \$1, a temporary permit is \$1, and renewal of a temporary permit is \$1.

REVENUE:	FY 1995	\$651
	FY 1996	\$556
	FY 1997	\$138
	FY 1998	\$98
	FY 1999	\$105

ADMINISTRATION: Library Certification Board

DISTRIBUTION: Library Certification Fund

LOTTERY COMMISSION

IC 4-30-16

REVENUE BASE: The Lottery Commission shall transfer surplus revenue from the Administrative Trust Fund after paying for the costs of prizes and operating expenses of the lottery.

ADMINISTRATION: Treasurer of State

REVENUE:	<u>Fiscal Year</u>	<u>Net Income*</u>
	1995	\$183,217,315
	1996	\$187,802,397
	1997	\$176,319,107
	1998	\$195,477,702
	1999	\$204,053,247

DISTRIBUTION:

- 1) The pre-1996 account of the Indiana State Teachers' Retirement Fund shall receive quarterly transfers of \$7.5M (\$30M annually).
- 2) The "K" portion of Pension Relief Fund shall receive quarterly transfers of \$2.5M (\$10M annually).
- 3) The "M" portion of the Pension Relief Fund shall receive quarterly transfers of \$5M (\$20M annually).**
- 4) Surplus revenue shall be deposited in the Lottery and Gaming Surplus Account within the Build Indiana Fund.

*Net Income figures are from the Lottery Commission's annual audited financial statements. The FY 1999 amount represents an unaudited figure.

**P.L. 273-1999 changed the statutory distributions effective July 1, 1999 (FY 2000).

BUREAU OF MINES AND MINING

MINERS

IC 22-10-3-10,11,13

ACCT. NO. 1000-102270

REVENUE BASE: Mine foremen, assistant foremen, fire bosses, shot firers, hoisting engineers, belt examiners, and mine electricians.

RATE: The examination fee is \$25. The certificate of competency fee is \$5. Duplicate licenses, certificates and permits are \$5.

ADMINISTRATION: Bureau of Mines and Mining

REVENUE:	FY 1995	\$2,328
	FY 1996	\$1,739
	FY 1997	\$1,781
	FY 1998	\$2,856
	FY 1999	\$1,081

DISTRIBUTION: General Fund

BUREAU OF MOTOR VEHICLES

ABANDONED VEHICLES

IC 9-22-1;9-29-7

ACCT. NO. 3460-11000-43100

REVENUE BASE: If an abandoned vehicle is valued at over \$500 and is not claimed, it may be sold. The purchaser of an abandoned vehicle must purchase a bill of sale for a fee of \$6.

Cities of the first to fourth classes may elect to sell and keep revenues from vehicles abandoned in their jurisdictions (IC 9-22-1-23, 27). The city or BMV is responsible for notifying the owner of the vehicle.

All revenue collected by the Bureau is paid into the abandoned vehicle fund to be used to pay administrative expenses. At the end of every fiscal year, all monies in excess of \$37,000 are transferred to the Motor Vehicle Highway Account.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 1995	\$441,176
	FY 1996	\$423,269
	FY 1997	\$573,215
	FY 1998	\$648,616
	FY 1999	\$755,310

DISTRIBUTION: Abandoned Vehicle Fund/Motor Vehicle Highway Fund

AUTO SALVAGE DEALERS

IC 9-22-4; 9-29-7

ACCT. NO. 3010-123500

REVENUE BASE: The fee for original auto salvage dealer licenses and renewal licenses is \$10/year. The fee for a supplemental license is \$5/year. The revenues from the license fees are deposited in the Motor Vehicle Highway Fund.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Included in Vehicle Registration and Title Fees.

DISTRIBUTION: Motor Vehicle Highway Fund

BOAT DEALERS LICENSES

IC 9-31-4

ACCT. NO. 3420-130100

REVENUE BASE: Boat Dealers that sell at least 6 boats per year to the general public for delivery in Indiana obtain a two-year license and pay annual fees shown below.

Business Licenses

Class A Dealer (more than one business location)

1 year \$30 + \$10 for each addl. location

2 year \$60 + \$20 for each addl. location

Class B Dealer (one business location)

1 year \$20

2 year \$40

Dealer Plates \$10

Dealer Special Permits \$1

Duplicate Plates \$10

Replacement Plates No Charge

Mailing Fees No Charge

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Receipts included with other licenses.

DISTRIBUTION: Fish and Wildlife Fund

COMMERCIAL DRIVERS LICENSES

IC 9-14-13; 9-24-6;

ACCT. NO. 3010-123500-41210

140 IAC 7-3

3590-11000-41250

REVENUE BASE: The Commercial Motor Vehicle Safety Act of 1986 requires all states to adopt a classified driving licensing system which will allow for the licensing of commercial motor vehicle operators. The Act defines a commercial motor vehicle as (1) having a gross vehicle weight rating (GVWR) of at least 26,001 lbs.; (2) vehicle designed to transport 16 or more passengers including the driver; or (3) carrying hazardous materials which require placarding.

Testing for a commercial driver's license began on September 4, 1990, and all persons operating a commercial motor vehicle were required to have a state issued Commercial Driver's License by April 1, 1992.

FEES:

1. 4 year commercial driver's license (CDL)	\$26
2. Addition of a CDL endorsement, or removal of a CDL restriction, other than at the time of application	\$16
3. CDL learner's permit	\$12
4. Amendment to a CDL learner's permit, incl. addition or removal of a CDL endorsement or restriction, other than at the time of application	\$6
5. CDL skills test, to be set by the tester	Not to exceed \$100

The provisions of this rule do not apply to the following:

- (1) Noncivilian members of the armed forces or National Guard while operating military vehicles.
- (2) Paid or volunteer fire fighters while operating firefighting equipment.
- (3) Persons who operate farm vehicles which are:
 - (A) controlled and operated by a person actively engaged in farming;
 - (B) used to transport agricultural products, farm machinery, or farm supplies to and from a farm;
 - (C) not used as common or contract motor carriers; and
 - (D) used within one hundred fifty (150) miles of the person's farm.
- (4) Persons who operate vehicles which are:
 - (A) registered as a recreational vehicle; and
 - (B) used primarily to transport the owner's family members or guests and their possessions for nonbusiness purposes.

Below shows the distribution of the revenue from the Commercial Driver's Licenses.

- 1 = \$15 MVH; \$11 LBF
- 2 = \$10 MVH; \$6 LBF
- 3 = \$10 MVH; \$2 LBF
- 4 = \$5 MVH; \$1 LBF
- 5 = Individual person/tester

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Included with Vehicle Licenses in the Motor Vehicle Highway Fund (MVH) and the License Branch Fund (LBF).

DISTRIBUTION: Motor Vehicle Highway Fund and License Branch Fund

DEFENSIVE DRIVING SCHOOL PROGRAM

IC 9-30-3-12; 9-30-3-16 ACCT. NO. 3010-123500-42190

REVENUE BASE: If during any twelve month period, violations for which the person has: (1) been convicted of at least two traffic misdemeanors; (2) had at least two traffic judgments entered against the person; or (3) been convicted of at least one traffic misdemeanor and has had at least one traffic judgment entered against the person the bureau of motor vehicles may require the person to attend and satisfactorily complete a defensive driving school program. In addition, a court may order a person to attend a defensive driving school program. The person shall pay all applicable fees as required by the Bureau of Motor Vehicles. The fee is \$25 per student.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 1995	\$1,120,301
	FY 1996	\$975,373
	FY 1997	\$1,144,690
	FY 1998	\$1,139,723
	FY 1999	\$477,965

DISTRIBUTION: Motor Vehicle Highway Fund

DRIVER TRAINING SCHOOLS

IC 9-27-4; 9-29-12

ACCT. NO. 3010-123500-41930

REVENUE BASE: There is a driver training school registration fee of \$100 and a fee of \$10 for each instructor. Fees are renewed annually on or before June 30.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Included in Vehicle Registration Fees.

DISTRIBUTION: Motor Vehicle Highway Fund

**INDIANA STATE POLICE
BUILDING ACCOUNT FUND**

IC 9-29-1

ACCT. NO. 3260-110100-42100

REVENUE BASE: A fee of twenty-five cents (25¢) is added to all registration fees provided for in IC 9-29-1-4 and is deposited in a special account known as the State Police Building Account which does not revert to the General Fund or the Motor Vehicle Highway Account for construction, maintenance, and equipping of and/or leasing of State Police Facilities.

ADMINISTRATION: State Police Building Fund

REVENUE:	FY 1995	\$1,399,040
	FY 1996	\$1,445,514
	FY 1997	\$1,497,973
	FY 1998	\$1,505,829
	FY 1999	\$1,556,415

DISTRIBUTION: State Police Building Fund

MOTOR BOAT REGISTRATIONIC 9-29-15; 9-31-1-6;
9-31-3

ACCT. NO. 3420-130100-41090

REVENUE BASE: Every motor boat on the waters of this state must be registered and numbered. Fees are charged according to the length of the boat and are valid for a one-year period.

Sources of Revenue

RATE:**ONE-TIME CHARGE PER OWNER**

Class 1	Less than 13 feet	\$15.00
Class 2, 3, 4	13 to less than 26 feet	17.00
Class 5	26 to less than 40 feet	20.00
Class 6, 7	40 feet and over	25.00

AS REQUIRED PER REQUEST

Application for Title	*11.00
HIN Application	6.50
Late Title Fee	**13.00
Duplicate Registration	1.00

ANNUAL FEE REQUIRED

Annual DNR Fee	5.00
Lake Enhancement	5.00

*\$2 is retained by the Bureau of Motor Vehicles Commission (BMVC) and \$7 is retained by DNR plus \$2 to Crossroads 2000.

ADMINISTRATION: Bureau of Motor Vehicles, as the only authorized agent for the Department of Natural Resources

REVENUE:

	<u>FY1995</u>	<u>FY 1996</u>	<u>FY 1997</u>
Registration fee	\$1,516,182	1,651,900	\$1,723,758
Other revenue	18,636	17,885	
Miscellaneous receipts	57,688	638,356	656,569
Total	<u>\$1,592,506</u>	<u>\$2,308,121</u>	<u>\$2,380,327</u>

	<u>FY 1998</u>	<u>FY 1999</u>
Registration fee	\$1,728,602	\$1,578,936
Other revenue		
Miscellaneous receipts	213,919	152,646
Total	<u>\$1,942,521</u>	<u>\$1,731,582</u>

DISTRIBUTION: Fish and Wildlife Fund**MOTOR VEHICLE DEALER LICENSING**

IC 9-23-2

ACCT. NO. 2260-11000-41100

REVENUE BASE: The annual fee expires on a staggered basis. Manufacturers pay \$35 plus \$10 for each factory branch in the state. Distributors pay \$35 plus \$10 for each branch in the state. A dealer or auctioneer pays \$30 for its first location and \$10 for each location not immediately adjacent to it. Factory representatives, distributors representatives, wholesale

dealers, transfer dealers and brokers all pay \$20. Offsite license is \$25.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 1995	\$634,918
	FY 1996	\$430,846
	FY 1997	\$327,199
	FY 1998	\$614,845
	FY 1999	\$1,078,166

DISTRIBUTION: Motor Vehicle Odometer Fund

MVH - 40%
 BMV - 30%
 St. Police - 20%
 Attorney General - 10%

MOTOR VEHICLE DRIVERS' LICENSES

IC 9-24; 9-29-9 ACCT. NO. 3010-123500-41100,
 412100, 421900, 490300

REVENUE BASE: A license is required to operate a motor vehicle on highways and roads of this state. Licenses are renewed in the applicants' birth month.

RATE:

Type of License	Fee	Renewal Period
Operator's License	\$10.00	Every 4 yrs
Learner's Permit	5.00	
Operator's-over age 75	8.00	Every 3 yrs
Chauffeur's License	14.00	Every 4 yrs
Public Passenger Chauff.	10.00	Every 2 yrs
Motorcycle Lrnr Permit	5.00	
Motorcycle Oper. Lic.	10.00	Every 4 yrs
Motorcycle Skills Test	5.00	
Replacements	6.00	
Reinstatement of Suspended License	10.00	
Reinstatement Fee, No Financial Responsibility	*	
Motorcycle Endorsement (Oper. & Chauff.)	6.00	3 & 4 yr. license
Motorcycle Endorsement (Public Passgr. Chauff.)	4.00	2 yr. license

*\$150 first offense

\$225 second offense

\$300 third and subsequent offenses

\$30 of the reinstatement fee is deposited in the Motor Vehicle Highway Account. The remainder is deposited in the Financial Responsibility Verification Fund.

Commission retains a fee of 50¢ for each license processed with a photograph. They also retain \$3.50 for each operator's license.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Included in Vehicle Registration and Title Fees.

DISTRIBUTION: Motor Vehicle Highway Fund

REINSTATEMENT OF LICENSE OR PERMIT

IC 9-30-12-2

ACCT. NO. 3010-123500-42110

REVENUE BASE: The commissioner may reinstate any license or permit revoked or suspended or revalidate any title or registration that has been invalidated because of the tendering of a dishonored check to the Bureau if the obligation has been satisfied, including the payment of service, collection, and reinstatement fees. The reinstatement fee is \$10.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 1995	\$886,836
	FY 1996	\$1,312,345
	FY 1997	\$1,442,503
	FY 1998	\$1,549,198
	FY 1999	\$1,217,727

DISTRIBUTION: Motor Vehicle Highway Fund

VEHICLE REGISTRATION AND TITLE FEES

IC 9-29-4; 9-29-5

ACCT. NO. 3010-123500-41210

REVENUE BASE: Owners of motor vehicles must pay an annual registration fee. All registrations are renewed between January and October of each year. Passenger cars, RVs, motorcycles, & trucks weighing 7,000, 9,000 & 11,000 lbs. expire by last name. (Companies always expire in January.) Personalized plates expire in April. All other plates expire in February.

Sources of Revenue

RATE:	Classification	Fee
Passenger Car	\$ 16.75	
Motorcycle		19.75
Trucks (in lbs.)		
0 -	7,000	25.75
7,000 -	9,000	45.75
9,000 -	11,000	75.75
11,000 -	16,000	140.75
16,000 -	20,000	180.75
20,000 -	23,000	240.75
23,000 -	26,000	240.75
26,000 -	30,000	300.75
30,000 -	36,000	418.75
36,000 -	42,000	511.75
42,000 -	48,000	632.75
48,000 -	54,000	735.75
54,000 -	60,000	815.75
60,000 -	66,000	863.75
66,000		961.75
Trailers (in lbs.)		
0 -	3,000	12.75
3,000 -	5,000	21.75
5,000 -	7,000	27.75
7,000 -	9,000	32.75
9,000 -	12,000	75.75
12,000 -	16,000	115.75
16,000 -	22,000	175.75
22,000		235.75
Semi-trailer and Tractor (in lbs.)		
0 -	20,000	\$ 177.75
20,000 -	26,000	315.75
26,000 -	30,000	395.75
30,000 -	36,000	500.75
36,000 -	42,000	550.75
42,000 -	48,000	665.75
48,000 -	54,000	720.75
54,000 -	60,000	805.75
60,000 -	66,000	870.75
66,000 -	72,000	980.75
72,000 -	74,000	1,055.75
74,000 -	76,000	1,170.75
76,000 -	78,000	1,245.75
78,000		1,355.75
Each addl. semi-trailer used with tractor-one yr. registration		37.75
Five-yr. registration		60.75
Permanent SE		78.75
Renewal of Permanent SE		6.75

Sources of Revenue

Buses (in lbs.)	Intercity Fee	Intracity Fee
0 - 11,000	\$55.75	\$10.75
11,000 - 16,000	105.75	20.75
16,000 - 20,000	130.75	25.75
20,000 - 26,000	155.75	30.75
26,000 - 30,000	225.75	44.75
30,000 - 36,000	299.75	59.75
36,000 - 42,000	387.75	72.75
42,000 - 48,000	450.75	89.75
48,000 - 54,000	545.75	108.75
54,000 - 60,000	605.75	120.75
60,000	665.75	132.75
School Bus	25.75	
Church Bus	25.75	
Other Bus	30.75	
Farm truck, semi-trailer tractor, or trailer exceeding 11,000 lbs.	50% of normal fees	
Certificate of title	11.00	
Delinquent title fee	15.00	
Duplicate certificate of title	11.00	
Salvage title	5.00	
Manufacturer or dealer for 2 sets of plates	45.00	
For each additional plate	20.00	
Manufacturer or dealer of motorcycles-2 sets	20.00	
For each additional plate	10.00	
Transport operator-2 sets	130.00	
For each additional transport operator set	20.00	
Duplicate registration plate	5.00	
Recreational vehicle	25.75	
Farm Tractor used in transportation	7.75	
Temporary permit (county to county)	4.75	
Special serial number	7.50	
Stamping new number on engine	7.50	
Transfer of registration	6.75	
Temporary registration of vehicle of out-of-state resident	22.25	
Temporary permit (to leave state)	12.75	
Construction Dust Control Machinery	12.75	
Recovery A (16,000+ lbs.)	505.75	
Recovery B (0-16,000 lbs.)	79.75	

The Bureau of Motor Vehicles Commission is permitted to retain from the registration fee, a service charge of \$2.75 for each registration processed. They also keep \$2.00 from each title fee and duplicate, \$7.00 from the delinquent title fee and \$2.00 of the transfer fee.

All fees go to the Motor Vehicle Highway Account, except for the increased fees enacted in 1969 and the \$5.00 for each motorcycle which goes to the Motorcycle Operators Safety Education Fund (Acct. 212-700). The revenue from fees enacted in 1969 is deposited 55% into the State Highway Fund, and 45% to the Local Road and Street Account. Revenues for the Motorcycle Operators Safety Education Fund for FY94 were \$485,595 (Acct. No. 2120-170000). The increased fees in 1998 for the Crossroads 2000 Program are deposited in Acct. No. 4640-101500.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 1995	\$103,920,375
	FY 1996	\$108,111,395
	FY 1997	\$112,599,096
	FY 1998	\$116,339,527
	FY 1999	\$118,656,747

DISTRIBUTION: Motor Vehicle Highway Account

DEPARTMENT OF NATURAL RESOURCES

ABANDONED MINE LANDS

IC 14-34

ACCT. NO. 3450-130000-42000;
3450-130000-42200; 3450-110000-42500

REVENUE BASE: Civil penalties and forfeited bonds are deposited in the Post-1977 Abandoned Mine Land Reclamation Fund. Money collected from civil penalties may be used in three ways: 1) To supplement forfeited bonds for site reclamation of lands on which there has been surface mining activity after August 3, 1977; 2) To provide a guaranteed Indiana Bond Pool Fund balance of \$500,000; 3) To supplement the budget for inspection and enforcement activities of the Division of Reclamation.

Coal operators are required to maintain bonds on permitted areas until reclamation is completed. If the land is not properly restored, the bond is forfeited and used to reclaim the site. Forfeited bonds are site specific in that they must be used on the site for which the bond was forfeited.

ADMINISTRATION: Division of Reclamation

REVENUE:	FY 1995	\$641,316
	FY 1996	\$908,738
	FY 1997	\$2,561,502
	FY 1998	\$1,569,866
	FY 1999	\$54,007

DISTRIBUTION: Reclamation Fund

DIVISION OF FORESTRY

IC 14-23; 14-19-1

ACCT. NO. 3430-130800

REVENUE BASE:

Annual Entrance Permits	\$ 41,980
Gate Receipts/Cave Tours	190,072
Campgrounds	335,142
Boat Rentals and Swimming	243,237
Post/Poles	292
Timber Sales	1,907,515
Miscellaneous	274,227

ADMINISTRATION: Department of Natural Resources

REVENUE: FY 1995	\$1,135,000
FY 1996	\$1,914,808
FY 1997	\$2,319,936
FY 1998	\$2,227,832
FY 1999	\$2,773,465

DISTRIBUTION: Dedicated for Forestry Purposes**LAND AND WATER RESOURCES FUND**

IC 14-24

ACCT. NO. 3030-130000

RATE:Permit FeePublic Freshwater Lake Permit Fees

\$25

Any person wishing to alter the bed or shoreline of any public freshwater lake must obtain a permit from the Department of Natural Resources prior to construction.

Ditch Reconstruction Permit Fees

\$25

Any person wishing to construct, reconstruct, repair or reclean a ditch or drain having a bottom depth lower than the normal water level of a freshwater lake of 10 acres or more and within one-half mile of the lake must obtain a permit from the Department of Natural Resources prior to construction.

Construction in a Floodway Permit Fees

\$50

Any person wishing to perform work within the floodway of any stream or river must obtain a permit from the Department of Natural Resources prior to construction.

Royalty Fees

Any person wishing to take sand, gravel, stone, or other mineral substance from or under the bed of any navigable waterway is required to pay a royalty to the State for the material removed.

Permit to Mine Under Streams

\$100

ADMINISTRATION: Water Division

REVENUE:	FY 1995	\$160,607
	FY 1996	\$62,745
	FY 1997	\$68,968
	FY 1998	\$48,165
	FY 1999	\$73,300

DISTRIBUTION: Land and Water Resources Fund

LEASE OF LAND ROYALTIES

IC 14-38

ACCT. NO. 1000-103000-42130

REVENUE BASE: Lease of land for extraction of petroleum on state land. Lease is \$1 to \$10 per acre plus a royalty not to exceed 12½% of the market value of all petroleum extracted.

ADMINISTRATION: Oil and Gas Division

REVENUE:	FY 1995	\$118,130
	FY 1996	\$121,222
	FY 1997	\$141,790
	FY 1998	\$180,834
	FY 1999	\$73,032

DISTRIBUTION: General Fund

NATURAL RESOURCES LICENSES

IC 14-22

ACCT. NO. 3420-130300-41000, 42150
 3330-130000-41000, 41010,
 41020, 41030, 41040, 42500;
 6000-134200-41000; 2630-130000-41090

RATE: LICENSES	Resident	Non-resident
ANNUAL		
Fishing	\$ 8.75	\$15.75
Hunting	8.75	¹ 40.75
Youth hunt	6.00	--
Hunt and fish	13.75	--
Trap	8.75	76.75
Trout and Salmon stamp	6.75	6.75
Deer-Firearm	13.75	² 76.75
Deer-Archery	13.75	² 76.75
Deer-Muzzle-loading	13.75	² 76.75
Bonus county any legal weapon	13.75	² 76.75
Extra deer archery		³ 76.75
Turkey	14.75	^{*1} 76.75
Private shooting preserve	--	8.75
Migratory Waterfowl Stamp	6.75	6.75
1 Day fishing	4.75	4.75
3 Day fishing	--	6.75
7 Day fishing	--	8.75
5 Day hunting	--	13.75
Benefactor fishing	50.00	--
Benefactor hunting	50.00	--
Benefactor hunt & fish	50.00	--
Game bird habitat stamp	6.75	³ 6.75

¹\$4.00 goes Game Bird Habitat.²\$40.00 goes to Game Bird Habitat; \$20.00 goes to Deer Research.³Total goes to Game Bird Habitat.

*May require a non-resident annual hunting license.

LIFETIME LICENSE

Basic fishing	175.00	--
Comprehensive fishing	262.50	--
Basic hunting	175.00	--
Comprehensive hunting	525.00	--
Comp. hunting and fishing	708.75	--
Basic trapping	175.00	--

OTHER

Most fish and wildlife areas have camping facilities available. Fees are the same as parks. There are also rentals available and concessions are operated when public need is sufficient. Fuel tax collected at marinas is returned to the Fish and Wildlife Fund.

OTHER ANNUAL LICENSES

Annual licenses are required for the following activities (except falconry licenses, which are for three years):

	<u>Resident</u>	<u>Non-resident</u>
Aquatic Weed Control	\$ 5	--
Fur Buyer	75	125
Breeder	15	--
Taxidermist	15	--
Shooting Preserve	100	--
Lake Mich. Commercial Fishing	1,000	--
Seines, per 100 yards	20	--
Nets - each	4	--
Mussel Harvest	100	--
Mussel Buyers	1,500	5,000
Bait Dealer	10	50
Scientific Collector	10	--
Ginseng dealer	25	--
Field Trial	10	--
Fish Stocking	3	--
Wild Animal Permit	10	--
Ohio River Commercial Fishing		
License and 10 Tags	72	--
Additional Tags (Block of 10)	21.50	--
Falconry	60	--
Charter Boat	100	--
Importation	5	--

ADMINISTRATION: Fish and Wildlife Division**REVENUE: Licenses, other user fees, and misc.**

FY 1995	\$12,678,761
FY 1996	\$15,367,826
FY 1997	\$14,785,465
FY 1998	\$14,078,181
FY 1999	\$16,955,217

DISTRIBUTION: Fish and Wildlife Fund

NURSERIES (PLANTS)

IC 14-24

ACCT. NO. 1000-103000-41110
2620-130000

REVENUE BASE: Annual renewals are \$30 for nursery stock dealers. Special fees collected by the Division are described in 310IAC 8.1-5.1; 310IAC 8.1-5-6 phytosanitary fees; and 310IAC 8.1-5-2.

ADMINISTRATION: Entomology and Plant Pathology Div.

REVENUE:	FY 1995	\$115,629
	FY 1996	\$119,514
	FY 1997	\$121,202
	FY 1998	\$121,305
	FY 1999	\$119,545

DISTRIBUTION: General Fund, Plant Entomology and Plant Pathology Fund

OFF-ROAD VEHICLES AND SNOWMOBILES

IC 14-16

ACCT. NO. 3410-130000-41100

REVENUE BASE: The fee to register an off-road vehicle is \$6 every three years. The fee to register a snowmobile is \$15 every three years. A \$1 fee is charged for change of address and a duplicate certificate. A manufacturer may purchase certificates to test or demonstrate vehicles. The fee is \$10 for the first two certificates, and \$5 for each additional registration. All revenue is dedicated to the Department for enforcement, construction, and maintenance of vehicle trails.

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 1995	\$16,992
	FY 1996	\$18,928
	FY 1997	\$21,961
	FY 1998	\$25,021
	FY 1999	\$30,751

DISTRIBUTION: Dedicated Fund

PASSENGERS FOR HIRE INSPECTION FEE

IC 14-15-6

ACCT. NO. 6000-101200-49000

REVENUE BASE: Annual dockside and dry dock inspection conducted once every 60 months.

<u>Inspections</u>	<u>Dockside</u>	<u>Dry Dock</u>
All watercraft, except sailboats, carrying six or less passengers for hire on:		
1. Navigable waters of the state	\$50	\$75
2. Inland waters of the state	30	30
All watercraft, except sailboats, carrying more than six passengers for hire on:		
3. Inland waters of the state	75	100
All watercraft propelled primarily by sail which carry passengers for hire on:		
4. Navigable or inland waters of the state	50	75

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 1995	\$4,285
	FY 1996	\$4,675
	FY 1997	\$4,119
	FY 1998	\$5,740
	FY 1999	\$9,266

DISTRIBUTION: Dedicated Funds

PENALTIES

IC 14-37-8

ACCT. 2290-130000-42050

REVENUE BASE: Civil penalties of up to \$10,000 for each day the violation of the Oil and Gas Law occurs.

ADMINISTRATION: Department of Natural Resources
Oil and Gas Division

REVENUE:	FY 1995	\$29,358
	FY 1996	\$65,330
	FY 1997	\$6,900
	FY 1998	\$27,560
	FY 1999	\$7,285

DISTRIBUTION: Oil and Gas Fund

STATE PARKS/RESERVOIR MANAGEMENT DIVISION

IC 14-19-1

ACCT. NO. 3440-130100-45100,
6000-167900-43900, 6000-111900-42440
3370-130100

RATE: A fee is charged for certain admissions, camping, concessions, and other activities.

ADMINISTRATION: State Parks/Reservoir Management Division

REVENUE:	<u>State Parks</u>	<u>Reservoirs</u>
FY 1995	\$10,546,660	\$3,508,018
FY 1996	\$8,653,879	\$3,665,525
FY 1997	\$8,817,075	\$3,851,898
FY 1998	\$9,284,754	\$4,186,346
FY 1999	\$9,456,760	\$3,814,261

DISTRIBUTION: Dedicated for State Park/Reservoir Purposes

SURFACE MINING

IC 14-34-13

ACCT. NO. 3480-131000-42100

REVENUE BASE: Coal mining operators are assessed \$0.03 per ton of coal produced from a surface coal mine; \$0.02 per ton produced from an underground mine; and \$0.01 per ton for mine operators that have no support facilities in Indiana, but who produce coal from reserves located in Indiana.

ADMINISTRATION: Division of Reclamation

REVENUE:	FY 1995	\$1,560,551
	FY 1996	\$859,745
	FY 1997	\$1,391,708
	FY 1998	\$1,040,481
	FY 1999	\$2,455,528

DISTRIBUTION: Offset costs of administration of surface coal mine inspection and enforcement program

TEST HOLE AND OIL AND GAS WELL PERMIT FEES

IC 14-38-2-6

ACCT. NO. 2290-130000-41100

REVENUE BASE: \$100 permit application fee to drill a well for oil and gas purposes or to drill an exploratory test hole.

ADMINISTRATION: Oil & Gas Division

REVENUE: FY 1995	\$19,300
FY 1996	\$20,900
FY 1997	\$24,900
FY 1998	\$15,850
FY 1999	\$16,785

DISTRIBUTION: Oil and Gas Environmental Fund

TIMBER BUYERS

IC 14-23

ACCT. NO. 3430-130800-41100

REVENUE BASE: Any person engaged in the business of buying timber for sawing into lumber, for processing or resale, must file a bond and obtain a license. The annual cost of the license is \$80 with a \$20 fee for a certificate showing that licensing has taken place. There is a minimum fee of \$5 for a timber agent's card.

ADMINISTRATION: Department of Natural Resources

REVENUE: FY 1995	\$56,850
FY 1996	\$57,600
FY 1997	\$61,715
FY 1998	\$65,815
FY 1999	\$65,945

DISTRIBUTION: DNR Administrative Purposes

WATER RESOURCES

IC 14-25

ACCT. NO. 3400-130100-43900

REVENUE BASE: The Department of Natural Resources is authorized to sell water from the water supply storage in certain reservoirs. Revenue is deposited in a fund used for the planning and development of new reservoirs, maintenance or improvement of existing reservoirs, watershed protection, river enhancement, the investigation of water resource availability, and water supply needs. A flat fee of \$33 per million gallons is charged for direct withdrawals or releases to downstream users.

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 1995	\$212,107
	FY 1996	\$235,802
	FY 1997	\$230,938
	FY 1998	\$235,895
	FY 1999	\$236,339

DISTRIBUTION: Dedicated Fund

WATER WELL DRILLERS

IC 14-25

ACCT. NO. 1000-103000-41100

REVENUE BASE: A \$100 annual license fee. Applicants who must take the competency exam are required to pay a fee of \$25.

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 1995	\$95,400
	FY 1996	\$92,675
	FY 1997	\$107,843
	FY 1998	\$114,111
	FY 1999	\$114,447

DISTRIBUTION: General Fund

COMMISSION ON PROPRIETARY EDUCATION

IC 20-1-19-2

ACCT. NO. 1000-107030

REVENUE BASE: Fees related to accreditation as a postsecondary proprietary educational institution are as follows.

School Application Fee	\$100
Accreditation Renewal	\$50
Certificate Fee	\$25
Agent Application Fee	\$20
Agent Renewal	\$10

ADMINISTRATION: Commission on Proprietary Education

REVENUE:	FY 1995	\$48,464
	FY 1996	\$19,550
	FY 1997	\$10,834
	FY 1998	\$16,046
	FY 1999	\$11,615

DISTRIBUTION: General Fund

PROFESSIONAL LICENSING AGENCY

ACCOUNTANTS

IC 23-1.5-2-9,

ACCT. NO. 1000-102700

IC 25-1-6-4; 2-1-12

RATE:	<u>Description</u>	<u>Amount</u>
	Issuance and renewal (3 years)	
	1st year of cycle	\$45
	2nd year of cycle	\$30
	3rd year of cycle	\$15
	Permits for firms	\$20
	Professional corporation issuance	\$25
	Professional corporation renewal	\$20
	Continuing education sponsor	\$25
	Reciprocity	\$50
	Proctoring	\$30
	Transfer of grades	\$40

ADMINISTRATION: Professional Licensing Agency

REVENUE:	FY 1995	\$554,612
	FY 1996	\$223,893
	FY 1997	\$305,218
	FY 1998	\$158,832
	FY 1999	\$33,452

DISTRIBUTION: General Fund

ARCHITECTS & LANDSCAPE ARCHITECTS

IC 23-1.5-2-9, 10;

ACCT. NO. 1000-102720

IC 25-1-6-4; IC 25-4-1-16

RATE:	<u>Description</u>	<u>Amount</u>
	Issuance (12/1 odd thru 11/30 even)	\$20
	Issuance (12/1 even thru 11/30 odd)	\$10
	Renewal	\$15
	Corporation issuance	\$25
	Corporation renewal	\$20
	Temporary permit	\$75
	Restoration fee	\$10/yr.
	Exam application	\$15
	Reciprocity application	\$80
	Exam fees	varies
	Proctoring fee	\$50
	Duplicate wall certificate	\$10

ADMINISTRATION: Professional Licensing Agency

REVENUE:	FY 1995	\$70,434
	FY 1996	\$210,472
	FY 1997	\$45,059
	FY 1998	\$116,563
	FY 1999	\$45,514

DISTRIBUTION: General Fund

AUCTIONEER COMMISSION

IC 25-1-6-4; 25-6.1

ACCT. NO. 1000-102910

REVENUE BASE: At the time of initial licensure each licensee pays a surcharge not to exceed \$35 (in addition to the license fee) as self-insurance. If the Auctioneers Recovery Fund* goes below \$360,000, an additional surcharge is paid to maintain the fund at approximately \$400,000.

RATE:	<u>Description</u>	<u>Amount</u>
	Issuance/renewal --	
	Auctioneer, auction house & company	\$35+R*
	Reciprocal license	\$35+R*
	Temporary permit	\$25+R*
	Reinstatement fee (after one year cannot)	\$25
	Examination fee	\$25
	Certificate of license/Duplicate license and pocket card	\$5

ADMINISTRATION: Professional Licensing Agency

REVENUE: FY 1995 \$ 25,040
 FY 1996 \$169,455
 FY 1997 \$14,395
 FY 1998 \$133,281
 FY 1999 \$20,995

DISTRIBUTION: General Fund

STATE BOARD OF BARBER EXAMINERS

IC 25-7-1-4; 25-7-1-13

ACCT. NO. 1000-102900

RATE:	<u>Description</u>	<u>Amount</u>
	Issuance/renewal (instructor, barber and shop 4 years)	\$40
	School license issuance (2 years)	\$300
	Reciprocal license	\$50
	Barber/shop restoration	
	1-30 days (plus unpaid renewal fees)	\$10
	31-180 days (plus unpaid renewal fees)	\$50
	181 days to 5 yrs. (plus unpaid renewal fees)	\$100
	Instructor restoration (plus unpaid renewal fees)	\$75
	School restoration	
	31-180 days (plus unpaid renewal fees)	\$150
	181 days to 5 yrs. (plus unpaid renewal fees)	\$200
	Examination fee for barber	\$30
	Examination fee for instructor	\$50
	Duplicate pocket card	\$10

ADMINISTRATION: Professional Licensing Agency

REVENUE: FY 1995 \$98,660
 FY 1996 \$50,410
 FY 1997 \$86,233
 FY 1998 \$100,710
 FY 1999 \$91,626

DISTRIBUTION: General Fund

BOXING COMMISSION

IC 25-9-1-20; 25-9-1-22

ACCT. NO. 1000-102540

RATE:	<u>Description</u>	<u>Amount</u>
	Tax on Gross Receipts	5% of Gate
	Issuance/renewal for boxer, judge, timekeeper, trainer, second, & physician	\$10
	Issuance/renewal for matchmaker & manager	\$15
	Issuance/renewal for referee	\$25
	Issuance/renewal for promoter	\$50

ADMINISTRATION: Professional Licensing Agency

REVENUE:	FY 1995	\$14,641
	FY 1996	\$10,544
	FY 1997	\$4,900
	FY 1998	\$8,383
	FY 1999	\$13,219

DISTRIBUTION: General Fund

STATE BOARD OF COSMETOLOGY EXAMINERSIC 25-1-6-4; 25-8-13;
16-41-36

ACCT. NO. 1000-102920

RATE:	<u>Description</u>	<u>Amount</u>
	Issuance/renewal for individual and salon	\$40
	Issuance/renewal for school	\$400
	Reciprocal--individual	\$100
	Restoration--individual	
	1-30 days	\$20
	31-180 days	\$30
	More than 180 days	\$40
	Restoration--school	
	1-30 days	\$200
	31-180 days	\$300
	More than 180 days	\$400
	Restoration--salon	
	1-30 days	\$10
	31-180 days	\$50
	More than 180 days	\$100
	Exam	
	Manicurist	\$10
	Instructor	\$15
	Electrologist, esthetician, master cosmetologist	\$25
	Shampoo operator, cosmetologist	\$20
	Duplicate pocket card	\$10
	License for tanning facility	\$200

ADMINISTRATION: Professional Licensing Agency

REVENUE: FY 1995 \$844,773
 FY 1996 \$867,866
 FY 1997 \$1,101,777
 FY 1998 \$998,484
 FY 1999 \$1,021,241

DISTRIBUTION: General Fund

FUNERAL SERVICE BOARD

IC 25-1-6-4; 25-15-9-8 (5) ACCT. NO. 1000-102760;
 832 IAC 2-1-2 3490-127600

RATE: <u>Description</u>	<u>Amount</u>
Issuance -- funeral director, embalmer, funeral home (odd years)	\$30
Issuance -- funeral director, embalmer, funeral home (even years)	\$15
Renewal -- funeral director, embalmer, funeral home (\$5 goes to education fund)	\$30
Registration of cemetery	\$60
Issuance/renewal -- intern	\$15
Reciprocity -- funeral director	\$100
Restoration -- funeral director, embalmer (After 4 years cannot restore)	
(7/1 odd to 12/31 odd)	\$50
(1/1 even to 6/30 even)	\$200
(7/1 even to 12/31 even)	\$300
(1/1 next odd to 7/1 next even)	\$400
(After 4 years application and exam fees)	\$30
Restoration -- funeral home (Cannot restore after 2 years)	\$30/6 months
Restoration -- funeral director, intern	\$15
Exam	\$30
Duplicate pocket card and certificate	\$5

ADMINISTRATION: Professional Licensing Agency

REVENUE: FY 1995 \$134,050
 FY 1996 \$18,700
 FY 1997 \$71,480
 FY 1998 \$16,227
 FY 1999 \$90,322

DISTRIBUTION: General Fund, Education Fund

PLUMBING COMMISSION

IC 25-1-6-4; 25-28.5
860 IAC 1-1-2.1

ACCT. NO. 1000-102890

REVENUE BASE: Each licensee pays a surcharge not to exceed \$75 for contractors or \$30 for journeymen (in addition to the license fee) as self-insurance. If the Plumbers Recovery Fund goes below \$330,000, a surcharge is paid to maintain the fund at approximately \$400,000.

RATE: <u>Description</u>	<u>Amount</u>
Issuance -- journeyer (even year)	\$15+Recovery Fund
Issuance -- journeyer (odd year)	\$10+Recovery Fund
Recovery fund -- journeyer	\$30
Renewal -- journeyer (if paid prior to 12/1)	\$15
Issuance -- contractor (even year)	\$50+Recovery Fund
Issuance -- contractor (odd year)	\$25+Recovery Fund
Recovery fund -- contractor	\$75
Renewal -- contractor (if paid prior to 12/1)	\$50
Issuance -- corp. contractor (even year)	\$50+Recovery Fund
Issuance -- corp. contractor (odd year)	\$25+Recovery Fund
Renewal -- corp. (if paid prior to 12/1)	\$50
Temporary Contractor	\$15+Recovery Fund
Apprentice registration	\$10
Exam - - Journeyer	\$15
Exam - - Contractor	\$30
Restoration	
Before 3/1 of next even year	\$10
From 3/1 even - 12/31 odd	
Journeyer	\$50
Contractor/Corporation	\$100

ADMINISTRATION: Professional Licensing Agency

REVENUE:	FY 1995	\$65,670
	FY 1996	\$579,527
	FY 1997	\$42,555
	FY 1998	\$313,054
	FY 1999	\$52,861

DISTRIBUTION: General Fund

PRIVATE DETECTIVES LICENSING BOARD

IC 25-1-6-4; 25-30-1-17

ACCT. NO. 1000-123030

RATE:	<u>Description</u>	<u>Amount</u>
	Issuance/renewal	\$150
	Employee Identification Card	\$10
	Restoration	\$75

ADMINISTRATION: Professional Licensing Agency

REVENUE:	FY 1995	\$141,995
	FY 1996	\$109,575
	FY 1997	\$139,557
	FY 1998	\$115,177
	FY 1999	\$143,510

DISTRIBUTION: General Fund

PROFESSIONAL ENGINEERS

IC 23-1.5-2-9; 23-1.5-2-10

ACCT. NO. 1000-102780

IC 25-1-6-4; 25-31-1-26

864 IAC 1-1-12-1

RATE:	<u>Description</u>	<u>Amount</u>
	Issuance/renewal (8/1 even-7/31 odd)	\$20
	Issuance (8/1 odd-7/31 even)	\$10
	Issuance -- corporation	\$25
	Renewal -- corporation	\$20
	Restoration	\$10
	Exam -- Engineer in Training	\$20
	Exam- PE	\$50
	Proctoring fee	\$50
	Application fee (exam)	\$10
	Application fee (comity)	\$50
	Duplicate pocket card/certificate	\$10

ADMINISTRATION: Professional Licensing Agency

REVENUE:	FY 1995	\$336,300
	FY 1996	\$270,750
	FY 1997	\$286,190
	FY 1998	\$290,544
	FY 1999	\$272,976

DISTRIBUTION: General Fund

REAL ESTATE APPRAISERS

IC 25-34.1-8

ACCT. NO. 1000-123220

RATE:	<u>Description</u>	<u>Amount</u>
	Application	\$50
	Issuance	
	Odd year	\$75
	Even year	\$100
	Renewal	\$100
	Restoration	
	1-120 days	\$20
	121 days - 18 months	\$100
	Trainee upgrade	\$15
	Temporary permit	\$10
	Certification	\$10
	Duplicate pocket card, license, or cert.	\$5

ADMINISTRATION: Professional Licensing Agency

REVENUE: Included in Real Estate Commission

DISTRIBUTION: General Fund

REAL ESTATE COMMISSION

IC 25-1-6-4; 25-34.1

ACCT. NO. 1000-102980

REVENUE BASE: At the time of initial licensure each licensee pays a surcharge not to exceed \$15 (in addition to the license fee) as self-insurance. If the Real Estate Recovery Fund goes below \$450,000, an additional surcharge is paid to maintain the fund at approximately \$600,000.

RATE:	<u>Description</u>	<u>Amount</u>
	Issuance/renewal -- Salesperson	\$25+Recovery
	Issuance/renewal -- Broker	\$50+Recovery
	Issuance/renewal -- Corp.& Partnership	\$50
	Restoration	
	1-120 days	\$20
	121+ days	\$100

ADMINISTRATION: Professional Licensing Agency

REVENUE: FY 1995	\$1,645,507
FY 1996	\$1,523,961
FY 1997	\$1,154,794
FY 1998	\$950,752
FY 1999	\$1,146,289

DISTRIBUTION: General Fund

REGISTERED LAND SURVEYORS

IC 23-1.5-2-9; 23-1.5-2-10 ACCT. NO. 1000-102780
 IC 25-1-6-4; 25-31-1-26

RATE:	<u>Description</u>	<u>Amount</u>
	Issue (9/1/even-7/31/odd) & Renewal	\$100
	Issue (8/1/odd-7/31/even)	\$50
	Issue for Professional Corporation	\$25
	Renewal for Professional Corporation	\$20
	Restoration fee	\$5
	Examination Surveyor in Training	\$25
	Examination	\$60
	Proctoring Fee	\$50
	Application Fee (In-state candidate)	\$10
	Application Fee (Reciprocal candidate)	\$50
	Duplicate Pocket Card	\$5
	Duplicate Certificate	\$10

ADMINISTRATION: Professional Licensing Agency

REVENUE: Included in Professional Engineers

DISTRIBUTION: General Fund

PROFESSIONAL STANDARDS BOARD

TEACHER LICENSING

IC 20-6.1-3-6

ACCT. NO. 6000-141800

REVENUE BASE: The fee charged for licensing action such as initial certification and renewal, duplications, and transcript evaluations was reduced from a maximum of \$25 to a maximum of \$5 in FY 1998. This fee applies to all types of licenses: 1) teaching; 2) school services personnel; 3) supervisory; and 4) administrative. Fee revenues have declined as a result of the reduction.

Licensing action such as conversion to a professional license and addition of new subjects and endorsements are provided to Indiana teachers free of charge. However, limited licenses and substitute certificates are provided for a fee of \$5.00.

ADMINISTRATION: Professional Standards Board

Revenue:	FY 1995	\$373,580
	FY 1996	\$364,338
	FY 1997	\$232,994
	FY 1998	\$83,155
	FY 1999	\$94,836

DISTRIBUTION: General Fund

DEPARTMENT OF REVENUE

**INDIANA DEPARTMENT OF REVENUE
AIRCRAFT REGISTRATION**

IC 6-6-6.5-3

ACCT. NO. 1000-102560-421200

REVENUE BASE: All aircraft are required to be registered with the Department of Revenue. The registration and/or transfer fee is \$10 annually. Duplicate registrations are issued for a \$10 fee. A late fee of \$20 or 20% of the excise tax, which is greater is charged on all late registrations.

ADMINISTRATION: Department of Revenue

REVENUE: See Aircraft Dealer

DISTRIBUTION: General Fund

AIRCRAFT DEALER

IC 6-6-6.5-10

ACCT. NO. 1000-102560-421200

REVENUE BASE: All aircraft dealers are required to be registered with the Department of Revenue. The fee is \$25 annually.

ADMINISTRATION: Department of Revenue

REVENUE:	FY 1995	\$70,107 (incl. Aircraft Regis.)
	FY 1996	\$67,951 (incl. Aircraft Regis.)
	FY 1997	\$68,449 (incl. Aircraft Regis.)
	FY 1998	\$70,183 (incl. Aircraft Regis.)
	FY 1999	\$65,105 (incl. Aircraft Regis.)

DISTRIBUTION: General Fund

CHARITY GAMING LICENSE FEE

IC 4-32-7-4

ACCT. NO. 2650-110000

REVENUE BASE: Qualified organizations that conduct the following activities: bingo, charity nights, raffles, door prizes, festivals, or the sale of pull tabs, punchboards, and tip boards and that award more than \$1,000 in prizes for a single event and more than \$3,000 during a calendar year must obtain a license. Manufacturers and distributors of pull tabs, punchboards, and tip boards who sell to qualified organizations must also obtain a license.

RATE: Qualified Organizations

First year: \$25 per event

Renewal: Based on total gross revenue from previous year

Class	Gross Revenues		Fee
	At Least	But Less Than	
A	\$ 0	\$ 15,000	\$ 25
B	15,000	25,000	75
C	25,000	50,000	200
D	50,000	75,000	350
E	75,000	100,000	600
F	100,000	150,000	900
G	150,000	200,000	1,200
H	200,000	250,000	1,500
I	250,000	300,000	1,800
J	300,000	400,000	2,500
K	400,000	500,000	3,250
L	500,000	750,000	5,000
M	750,000	1,000,000	6,750
N	1,000,000	1,250,000	8,500
O	1,250,000	1,500,000	10,000
P	1,500,000	1,750,000	12,000
Q	1,750,000	2,000,000	14,000
R	2,000,000	2,250,000	16,250
S	2,250,000	2,500,000	18,500
T	2,500,000	3,000,000	22,500
U	3,000,000		25,000

Distributors: \$2,000

Manufacturers: \$3,000

ADMINISTRATION: Department of Revenue

REVENUE:	FY 1995	\$3,259,157
	FY 1996	\$3,649,239
	FY 1997	\$3,987,835
	FY 1998	\$3,972,226
	FY 1999	\$4,254,859

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the Fund after the costs of administration are subtracted is to be distributed quarterly to the Lottery and Gaming Surplus Account within the Build Indiana Fund.

PENALTIES

IC 4-32-12

ACCT. NO. 2650-110000

REVENUE BASE: The Department of Revenue may impose a civil penalty upon a qualified organization or individual for each violation of a statute, rule, or regulation of the department.

RATE: Not more than \$1,000 for the first violation, \$2,500 for the second violation, and \$5,000 for each additional violation. The Department may also impose an additional penalty of not more than \$100 for each day the penalty goes unpaid.

ADMINISTRATION: Department of Revenue

REVENUE:	FY 1995	\$34,350
	FY 1996	\$34,575
	FY 1997	\$51,328
	FY 1998	\$48,601
	FY 1999	\$43,700

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the Fund after the cost of administration is subtracted is to be distributed quarterly to the Lottery and Gaming Surplus Account within the Build Indiana Fund.

INTERNATIONAL REGISTRATION PLAN (IRP)

IC 9-28-4

ACCT. NO. 3010-109400-491700

REVENUE BASE: Under IRP, carriers pay registration fees through their base jurisdiction (home state) to jurisdictions in which they travel according to the percent fleet miles traveled and the fee schedule operative in each jurisdiction.

ADMINISTRATION: Department of Revenue pursuant to the "one-stop shopping" provisions in IC 6-8.1-4-4.

REVENUE:	FY 1995	\$68,742,913
	FY 1996	\$67,140,473
	FY 1997	\$74,300,375
	FY 1998	\$71,577,903
	FY 1999	\$75,941,933

DISTRIBUTION: Motor Vehicle Highway Fund

EMPLOYMENT AGENCY LICENSE FEE

IC 25-16-1-3

REVENUE BASE: Operators of employment agencies in Indiana.

RATE: \$150 annually

ADMINISTRATION: Dept. of Revenue

REVENUE:	CY 1994	\$34,500
	CY 1995	\$47,700
	CY 1996	\$49,500
	CY 1997	\$39,450
	CY 1998	*\$59,550
		*estimated

DISTRIBUTION: General Fund

MOTOR CARRIER FEES

IC 8-2.1-18

ACCT. NO. 2270-10900-421200

REVENUE BASE: A certificate or permit is required to transport passengers or property for compensation. Annual vehicle registration fees range between no charge and \$10 maximum depending upon the state in which the vehicle has a base plate.

Registration of interstate operating authority: \$25 for the first piece of authority registered, all additional registrations are \$10 each. Registration fees are waived if the vehicle is from one of the following states which has a reciprocity agreement with the state of Indiana: California, Iowa, Massachusetts, Minnesota, Missouri, Ohio, Oklahoma, South Dakota, and Texas.

All revenue collected under IC 8-2.1 is deposited in the Motor Carrier Regulation Fund Account. Any monies remaining in excess of \$500,000 of the amount appropriated is paid to the Motor Vehicle Highway Fund. (IC 8-2.1-23)

RATE:

- \$50 - Emergency temporary application.
- \$50 - Temporary application.
- \$50 - Permanent application.
- \$50 - Reinstatement of common or contract intrastate authority.
- \$25 - Interstate commerce certificate of authority not requiring a hearing.
- \$25 - Name change.
- \$20 - Publication or republication fee when public hearing is required.
- \$50 - Petition to alter or change a common carrier certificate or contract carrier permit.
- \$50 - Public hearing for abandonment of service.
- \$15 - Permission to deviate from tariff publishing regulations.
- \$25 - Petition for rehearing of an application for a common carrier certificate.
- \$100 - Broker's License (IC 8-2.1-18-26)

ADMINISTRATION: Department of Revenue,
Special Tax Division

Sources of Revenue

REVENUE:	FY 1995	\$2,148,182
	FY 1996	\$2,043,123
	FY 1997	\$2,160,207
	FY 1998	\$1,958,717
	FY 1999	\$2,169,199

DISTRIBUTION: Motor Carrier Regulation Fund

REGISTERED RETAIL MERCHANT'S CERTIFICATE

IC 6-2.5-8-1

REVENUE BASE: A certificate is required for each place of business from which retail transactions are made in Indiana.

RATE: \$25 for each place of business.

ADMINISTRATION: Department of Revenue

REVENUE: Included in Sales and Use Tax totals.

DISTRIBUTION: General Fund

SECRETARY OF THE STATE

ADMINISTRATION

IC 33-16-2-1; 24-2-1-4; ACCT. NO. 1000-100400-42100
9-30-2-8

RATE:

Motor Clubs--Any motor club which guarantees to pay fines and costs for traffic violations must file a bond and pay an annual fee of \$50 to the Secretary of State.

Notary Public Commissions-- A \$10 fee is charged for each commission issued to a notary public. A \$5 fee is charged for each duplicate commission. A \$10 fee is charged for reapplication once a notary's commission has expired.

Collection Agencies--A \$100 license fee is collected for a collection agency. There is also a fee of \$30 for each branch. Licenses and application fees must be received biennially before December 15.

ADMINISTRATION: Secretary of State

REVENUE:	FY 1995	\$330,854
	FY 1996	\$339,973
	FY 1997	\$292,188
	FY 1998	\$279,234
	FY 1999	\$168,489

DISTRIBUTION: General Fund

CORPORATIONS

IC 15-7-1-29; 23-1-18-3; ACCT. NO. 1000-100400-41100
23-16-12-4; 23-17-29-3;
23-18-12-3

REVENUE BASE AND RATES:

Agricultural Cooperatives

To file articles of incorporation, issuing
membership certificates, but no stock
To issue capital stock

Fee

\$5
\$5 for first \$5,000 +
\$.01 for each addl. \$100

Sources of Revenue

An increase in capital stock follows the same scale as above.

Any other certificate	5
Filing biennial report	2
Filing designation of or change of resident agent for any association	1
For each certificate	\$1 (+ \$.50 for Great Seal of State of Indiana)

Business Corporation Filing Fees

The Secretary of State shall collect the following fees when documents are delivered to the secretary of state for filing:

<u>Document</u>	<u>Fee</u>
(1) Articles of incorporation	\$90
(2) Application for use of indistinguishable name	\$20
(3) Application for reserved name	\$20
(4) Notice of transfer of reserved name	\$20
(5) Application for registered name	\$30
(6) Application for renewal of registered name	\$30
(7) Corporation's statement of change of registered agent or registered office or both	No fee
(8) Agent's statement of change of registered office for each affected corporation	No fee
(9) Agent's statement of resignation	No fee
(10) Amendment of articles of incorporation	\$30
(11) Restatement of articles of incorporation with amendments of articles	\$30
(12) Articles of merger or share exchange	\$90
(13) Articles of dissolution	\$30
(14) Articles of revocation of dissolution	\$30
(15) Certificate of administrative dissolution	No fee
(16) Application for reinstatement following administrative dissolution	\$30
(17) Certificate of reinstatement	No fee
(18) Certificate of judicial dissolution	No fee
(19) Application for certificate of authority	\$90
(20) Application for amended certificate of authority	\$30
(21) Application for certificate of withdrawal	\$30
(22) Certificate of revocation of authority to transact business	No fee
(23) Biennial report	\$30
(24) Articles of correction	\$30
(25) Application for certificate of existence or authorization	\$15
(26) Any other document required or permitted to be filed by this article	\$30

Domestic and Foreign Business Trusts

Articles of incorporation have a filing fee of \$20.

Limited Partnership and Limited Liability Company Filing Fees

The Secretary of State shall collect the following fees when the documents described in this section are delivered by a domestic or foreign limited partnership or limited liability company to the Secretary of State for filing:

<u>Document</u>	<u>Fee</u>
(1) Application for reservation of name	\$20
(2) Application for use of indistinguishable name	\$20
(4) Application for reservation of name	\$20
(3) Application for renewal of reservation	\$20
(4) Notice of transfer or cancellation of reservation	\$20
(5) Certificate of change of registered agent's business address	No fee
(6) Certificate of resignation of agent	No fee
(7) Certificate of limited partnership	\$90
(8) Certificate of amendment	\$30
(9) Certificate of cancellation	\$90
(10) Restated certificate of limited partnership or registration	\$30
(11) Restated certificate of limited partnership or registration with amendments	\$30
(12) Application of registration	\$90
(13) Certificate of change of application	\$30
(14) Certificate of cancellation of registration	\$30
(15) Cert. of change of registered agent	No fee
(16) Application for certificate of existence or authorization	\$15
(17) Any other document required or permitted to be filed under this article, incl. an application for any other certificates or certification certificate (except for any such other certi- ficates that the secretary of state may determine to issue without addl. fee in connection with particular filings)	\$30

Not-For-Profit Corporations Filing Fees

The Secretary of State shall collect the following fees when the documents described in this subsection are delivered to the Secretary of State for filing:

(1) Articles of Incorporation	\$30
(2) Application for use of indistinguishable name	\$20
(3) Application for reserved name	\$20
(4) Notice of transfer of reserved name	\$20
(5) Application for registered name	\$30
(6) Application for renewal of registered name	\$30
(7) Corporation's statement of change of registered agent or registered office or both	No fee
(8) Agent's statement of change of registered office for each affected corporation	No fee
(9) Agent's statement of resignation	No fee
(10) Amendment of articles of incorporation	\$30
(11) Restatement of articles of incorporation with amendments	\$30
(12) Articles of merger	\$30
(13) Articles of dissolution	\$30

Sources of Revenue

(14) Articles of revocation of dissolution	\$30
(15) Certificate of administrative dissolution	No fee
(16) Application for reinstatement following administrative dissolution	\$30
(17) Certificate of reinstatement	No fee
(18) Certificate of judicial dissolution	No fee
(19) Application for certificate of authority	\$30
(20) Application for amended certificate of authority	\$30
(21) Application for certificate of withdrawal	\$30
(22) Certificate of revocation of authority to transact business	No fee
(23) Annual report	\$10
(24) Articles of correction	\$30
(25) Certificate of existence	\$15
(26) Any other document required or permitted to be filed by this article	 \$30

Trademark Registration

Any person adopting and using a trademark may register it for a ten year period upon payment of \$10. There is also a \$10 fee for assignment of a trademark or renewal of a trademark.

The Secretary of State shall collect a fee of five to ten dollars each time process is served on the Secretary of State under this chapter. If the party to a proceeding causing service of process prevails in the proceeding, then that party is entitled to recover this fee as costs from the nonprevailing party.

The Secretary of State shall collect the following fees for copying and certifying the copy of any filed document relating to a domestic or foreign corporation:

- (1) Per page for copying \$1
- (2) For the certificate \$15

ADMINISTRATION: Secretary of State

REVENUE:	FY 1995	\$4,330,089
	FY 1996	\$4,347,626
	FY 1997	\$4,725,584
	FY 1998	\$4,931,824
	FY 1999	\$4,831,558

DISTRIBUTION: General Fund

ELECTION DIVISION

IC 3-9-4

ACCT. NO. 6000-128600-42000

REVENUE BASE: The Election Commission is allowed to assess civil penalties for: (1) failure to file a report with the Commission in the manner required under IC 3-9-5; (2) failure to file a statement of organization required under IC 3-9-1; and (3) additional violations listed under IC 3-9-4-16. The amount of the civil penalties assessed is determined by the Election Commission.

ADMINISTRATION: Election Division, Secretary of State

REVENUE:	FY 1995	\$200
	FY 1996	\$100
	FY 1997	\$10,290
	FY 1998	\$15,199
	FY 1999	\$38,243

DISTRIBUTION: Campaign Finance Enforcement Fund

SECURITIES

IC 23-2-2.5-43, 23-2-4-2 ACCT. NO. 1000-100440-41100
23-2-4-5, 23-2-1-6

REVENUE BASE:

Franchise Regulation - The fee for filing an application for registration of the sale of franchises is \$500. The annual renewal is \$250. There is a \$50 filing fee for a post effective amendment.

Loan Broker

Application Fees	\$250
Renewal Fee	\$200
(All renewals are valid for 2 years)	

Retirement Home Registration

Retirement Home Registration fee	\$250
Annual Disclosure Statement fee	\$100
Renewal	\$100
Guaranty Association fund fee	\$100

Securities Regulation - There is a \$100 filing fee for exempt securities. There are registration fees for broker-dealers, agents or investment advisors.

RATE:	Registration	Renewal
Broker-dealers	\$250	\$125
Investment advisor	\$100	\$50
Agent-Effective 1/1/92	\$25	\$25
Duplicate license		\$5

There is a registration fee for securities equal to 1/20th of 1% of the maximum aggregate offering price with a minimum fee of \$250 and a maximum fee of \$1,000.

Notice filing fee for investment companies is \$500 if net assets \$10 million or less, \$1000 otherwise; and an annual report fee of \$250 plus 1/20 of 1% of net securities sold, with a maximum of \$2,000.

ADMINISTRATION: Securities Commissioner

REVENUE:	FY 1995	\$4,220,890
	FY 1996	\$4,421,412
	FY 1997	\$4,924,549
	FY 1998	\$5,216,839
	FY 1999	\$5,546,946

DISTRIBUTION: General Fund, Retirement Home
Guaranty Fund

UNIFORM COMMERCIAL CODE

IC 26-1-9-401 ACCT. NO. 1000-100430-42150

REVENUE BASE: The Uniform Commercial Code Division charges fees for filing, indexing and furnishing copies of information in its files. The fee is \$4 for a regular form. An additional 50¢ is charged for filing in the fixture file and copying pages. There is a \$1 fee both for showing whether a statement is on file and for filing and indexing financial statements.

ADMINISTRATION: Secretary of State

Sources of Revenue

REVENUE:	FY 1995	\$523,435
	FY 1996	\$492,300
	FY 1997	\$500,330
	FY 1998	\$422,341
	FY 1999	\$427,697

DISTRIBUTION: General Fund

SOLDIERS' AND SAILORS' CHILDREN'S HOME

SOLDIERS' AND SAILORS' CHILDREN'S HOME-SUPPORT

IC 16-33-4-17

ACCT. NO. 1000-105800-49000

REVENUE BASE: Students' parents or guardians are billed for all or part of their cost of maintenance at the home. All revenues are dedicated to the Maintenance Fund and available for construction, renovation and maintenance.

ADMINISTRATION: Soldiers' and Sailors' Children's Home

REVENUE:	FY 1995	\$123,461
	FY 1996	\$184,411
	FY 1997	\$140,352
	FY 1998	\$131,701
	FY 1999	\$127,602

DISTRIBUTION: Soldiers' and Sailors' Children's Home
Maintenance Fund

STATE POLICE

ACCIDENT REPORTS

IC 9-29-11-1

ACCT. NO. 3130-11000-42100

REVENUE BASE: A fee of \$3 is charged for copies of accident reports. Revenue is deposited in a special fund for any reasonable purpose related to accident prevention or the keeping of records.

ADMINISTRATION: State Police

REVENUE:	FY 1995	\$73,675
	FY 1996	\$81,496
	FY 1997	\$85,954
	FY 1998	\$98,807
	FY 1999	\$91,043

DISTRIBUTION: Dedicated Fund

FIREARMS

IC 35-47-2-4; 35-47-2-15

ACCT. NO. 1000-101000-4100

REVENUE BASE: Issuance of a 4-year license to carry a pistol for hunting or target practice costs \$5. An unlimited 4 year license to carry a pistol costs \$15. A retail handgun dealer must obtain a 2-year license which costs \$20. About 75% of total revenue comes from unlimited license fees.

ADMINISTRATION: State Police

REVENUE:	FY 1995	\$1,087,232
	FY 1996	\$918,294
	FY 1997	\$1,259,215
	FY 1998	\$1,218,765
	FY 1999	\$1,106,310

DISTRIBUTION: General Fund

LIMITED CRIMINAL HISTORY

IC 5-2-5-7

ACCT. NO. 1000-101000-42810

REVENUE BASE: Requests for limited criminal history by proper person are \$7 (with copy), \$3 (view only), and \$10 (review and challenge). There is also an interdepartmental billing of \$7 for all state agencies requesting a limited criminal history. The Department of Mental Health makes the largest percentage of interdepartmental requests.

ADMINISTRATION: State Police

REVENUE:	FY 1995	\$642,232
	FY 1996	\$935,263
	FY 1997	\$1,106,053
	FY 1998	\$1,448,205
	FY 1999	\$1,431,096

DISTRIBUTION: General Fund

POLYGRAPH EXAMINERS

ic 25-30-2-2

acct. no. 1000-10100-41050

240 iac 7-1-6

REVENUE BASE: The \$10 fee to engage in business is no longer collected.

ADMINISTRATION: State Police.

REVENUE:	FY 1995	\$100
	FY 1996	\$125
	FY 1997	\$0
	FY 1998	\$0
	FY 1999	\$0

STATE BOARD OF TAX COMMISSIONERS

SALES DISCLOSURE FILING

IC 6-1.1-5.5

ACCT. NO. 1000-210440

REVENUE BASE: Beginning July 1, 1993, a sales disclosure form must be filed with the County Auditor any time real property is sold or transferred for valuable consideration, except a transfer to charity. 20%, or \$1 of the \$5 filing fee is transferred to the State Treasurer for deposit in the State General Fund.

ADMINISTRATION: State Board of Tax Commissioners

REVENUE:	FY 1995	\$215,158
	FY 1996	\$143,071
	FY 1997	\$223,138
	FY 1998	\$195,514
	FY 1999	\$191,690

DISTRIBUTION: State General Fund.

DEPARTMENT OF TRANSPORTATION

SPECIAL VEHICLE PERMITS

IC 9-8-1-16

ACCT. NO. 4000-100900-4140

REVENUE BASE: The Department of Transportation can issue special permits to allow vehicles in excess of maximum size or weight limits to travel on Indiana highways.

RATE: Special permits issued to exceed the legal length, width, or height limit for vehicles.

- | | | |
|----|--|-------|
| 1. | All permits excluding numbers 2 and 3 | \$ 20 |
| 2. | Permits issued to exceed 95' in overall length, 148" overall width, or the height limit. | \$30 |
| 3. | Ninety day permit | \$100 |

Special permits issued to exceed the legal weight limit.

- | | | |
|----|---------------------------|-------------|
| 1. | Trip permit | \$ 20 |
| 2. | Mileage fees | |
| | 80,000 lbs.-108,000 lbs. | \$.35/mile |
| | 108,001 lbs.-150,000 lbs. | \$.60/mile |
| | Over 150,000 lbs. | \$1.00/mile |
| 3. | Ninety day permit | \$200 |

Special permits issued for a combination of the above would be the greater of the above two fees.

Other fees

- | | | |
|----|---------------------------|-------|
| 1. | Annual toll road gate fee | \$ 20 |
|----|---------------------------|-------|

Permit holders are responsible for any damage caused.

There are also permits for mobile home transportation, driveway cuts, pole line permits and overhead permits along with billboard permits included in the total.

ADMINISTRATION: Department of Transportation

Sources of Revenue

REVENUE:	FY 1995	\$9,145,550
	FY 1996	\$9,090,361
	FY 1997	\$9,844,314
	FY 1998	\$11,252,686
	FY 1999	\$11,528,372

DISTRIBUTION: State Highway Fund

TREASURER OF THE STATE

INTEREST ON SURPLUS STATE FUNDS

IC 4-10-8-1

ACCT. NO. 1000-100480

REVENUE BASE: The Board of Finance may, upon certification by the Treasurer, invest surplus funds of the state in certificates of deposit, passbook savings accounts and repurchase agreements of banks, trust companies, building and loan associations and savings and loan associations. Deposits made in building and loan or savings and loan associations may not exceed the maximum amount insured by the Federal Savings and Loan Insurance Corporation. In addition to these investment instruments, the state can invest idle cash balances in U.S. Government Securities (bills, bonds and notes issued by the Federal Government).

ADMINISTRATION: Treasurer of State

REVENUE:	FY 1995	\$96,055,284
	FY 1996	\$142,088,139
	FY 1997	\$147,668,417
	FY 1998	\$181,379,197
	FY 1999	\$169,108,492

DISTRIBUTION: General Fund

INDIANA UTILITY REGULATORY COMMISSION

INVESTIGATION AND HEARINGS

IC 8-1-2-70, 85

REVENUE BASE: Municipal utilities are assessed on the basis of the costs incurred by the Indiana Utility Regulatory Commission during the course of any investigation or hearing. The municipal utility is required by statute to pay the stated charge within 20 days from issuance of the order. (IC 8-1-2-70)

The Commission shall charge every municipality 25¢ for each \$100 of bonds, notes or other securities it issues with a minimum fee of \$100. (IC 8-1-2-85)

ADMINISTRATION: Indiana Utility Regulatory Commission

REVENUE:	FY 1995	\$46,590
	FY 1996	*
	FY 1997	*
	FY 1998	*
	FY 1999	*

*included in Public Utility Fees

DISTRIBUTION: General Fund

PUBLIC UTILITY FEES

IC 8-1-6-1,4,8

ACCT. NO. 3200-120000

REVENUE BASE: Each public utility must pay up to .0015 of its gross intra-state operating revenues for the preceding calendar year. The actual percentage is based upon the budgets of the Indiana Utility Regulatory Commission and the Office of the Utility Consumer Counsellor and total intrastate utility revenues reported to the Commission. The fee is computed annually and paid quarterly. There is a penalty of 1% per month for any delinquent payment.

The fees collected are deposited in the Public Utility Fund to pay expenses of the Commission, the Utility Consumer Counselor and to establish a \$250,000 contingency fund. If revenues exceed expenditures, resulting reversions are applied in determining the fee for the subsequent year. The decline in revenues between 1989 and 1990 was due to such a process.

ADMINISTRATION: Indiana Utility Regulatory Commission

REVENUE:	FY 1995	\$8,352,770
	FY 1996	\$7,202,305*
	FY 1997	\$8,659,877*
	FY 1998	\$9,554,366*
	FY 1999	\$9,199,123*

*includes Investigation and Hearings

DISTRIBUTION: Public Utility Fund

VETERAN'S HOME

VETERAN'S HOME-COMFORT & WELFARE FUND

IC 10-6-1-7; 20

ACCT. NO. 1000-105700

REVENUE BASE: All money collected from residents is deposited in the Veteran's Home Comfort and Welfare Fund which shall be used for the comfort and welfare of the members and in part to reimburse the General Fund in an amount to be specified by the General Assembly, and all excess shall be placed in the Veterans' Home Building Fund.

Twenty percent of any money collected from the federal government shall be deposited in the Veterans' Home Building Fund and can be used for maintenance, remodeling or repair of buildings. Eighty percent of collections shall be deposited in the General Fund for reimbursement of operating expenses of the home.

ADMINISTRATION: Indiana Veterans' Home

REVENUE:	FY 1995	\$7,929,483
	FY 1996	\$8,717,235
	FY 1997	\$7,988,154
	FY 1998	\$8,873,343
	FY 1999	\$8,500,772

DISTRIBUTION: Veteran's Home Comfort & Welfare Fund; General Fund; Veteran's Home Building Fund

WORKER'S COMPENSATION BOARD

INDEPENDENT CONTRACTOR FEE

IC 22-3-2-14.5

ACCT. NO. 2610-122000

REVENUE BASE: All individuals in the construction trade who meet the definition of an independent contractor.

RATE: \$5

ADMINISTRATION: Worker's Compensation Board

REVENUE:	FY 1995	\$20,016
	FY 1996	\$16,787
	FY 1997	\$19,788
	FY 1998	\$44,285
	FY 1999	\$43,220

DISTRIBUTION: 50% is deposited in the Worker's Compensation Supplemental Administrative Fund and 50% is deposited in the Independent Contractor Information Account within the General Fund.

SECOND INJURY FUND

IC 22-3-3-13

ACCT. NO. 6000-190000

REVENUE BASE: Total amount of all worker's compensation paid to injured employees or their beneficiaries.

RATE: Annual assessment of 1% of the total amount of all worker's compensation paid to injured employees or their beneficiaries if balance in Second Injury Fund is less than \$500,000.

ADMINISTRATION: Worker's Compensation Board

REVENUE:	<u>Assessments</u>	<u>Payouts</u>	<u>Fund Balance</u>
FY 1995	1,608,576	958,010	995,938
FY 1996	1,365,303	1,226,625	1,134,616
FY 1997	1,338,387	1,445,551	1,027,452
FY 1998	1,353,732	1,719,652	661,532
FY 1999*	2,048,880	2,176,141	739,450

*Worker's Compensation Board did second assessment in FY 1999. Only one assessment is planned for FY 2000.

DISTRIBUTION: Payments from the Fund are for the following purposes:

(a) If an employee had previously lost or lost the use of one hand, one arm, one foot, one leg, or one eye, and the employee subsequently loses or loses the use of the other hand, arm, foot, leg, or eye, the employer is only liable for the loss due to the second injury. However, in addition to the payment for the second injury, the employee also is paid the remainder of the compensation that would be due for the total permanent impairment. The additional payment is from the Second Injury Fund.

(b) The cost of repairs to or replacements for the artificial members, braces, or prosthodontics that result from a compensable injury and are due to medical necessity or normal wear and tear.

(c) Additional compensation to an employee who can prove continuing permanent total disability and who exhausts the maximum benefits allowed under statute.

SELF-INSURANCE FEE

IC 22-3-5-1

ACCT. NO. 2610-122000

REVENUE BASE: Any employer that wishes to be self-insured for worker's compensation.

RATE:	Initial application fee	\$500
	Annual renewal fee	\$250
	Late filing fee	\$250

ADMINISTRATION: Worker's Compensation Board

Sources of Revenue

REVENUE:	FY 1995	\$62,750
	FY 1996	\$104,700
	FY 1997	\$60,750
	FY 1998	\$96,000
	FY 1999	\$55,750

DISTRIBUTION: Worker's Compensation Supplemental
Administrative Fund

**DEPARTMENT OF
WORKFORCE DEVELOPMENT**

**SPECIAL EMPLOYMENT AND
TRAINING SERVICES FUND**

IC 22-4-25

ACCT. NO. 6750-151400

REVENUE BASE: This fund consists of money collected as interest and penalties on employers delinquent in unemployment taxes. Generally, the money in this fund shall be used by the Unemployment Insurance (UI) Board for the payment of refunds of interest on delinquent contributions and penalties improperly collected, and the costs of administration which are found not to be validly chargeable against federal grants or other funds received. Expenditures from this fund shall not be made until the UI Board finds that no other funds are available or can be properly used to finance such expenditures.

ADMINISTRATION: Dept. of Workforce Development

REVENUE:	FY 1995	\$2,697,046
	FY 1996	\$2,765,844
	FY 1997	\$3,142,378
	FY 1998	\$3,729,043
	FY 1999	\$3,894,462

DISTRIBUTION: Special Employment and Training
Services Fund

UNEMPLOYMENT INSURANCE BENEFIT FUND

IC 22-4

ACCT. NO. 6720-151100

REVENUE BASE: The purpose of the unemployment compensation system is to provide a systematic accumulation of funds to provide benefits to the unemployed during periods of unemployment. Employers pay into the Unemployment Insurance Benefit Fund based upon statutorily determined rate schedules or, if qualified, may elect to make payments in lieu of contributions (i.e., required reimbursements by employers of benefits paid).

Sources of Revenue

ADMINISTRATION: Dept. of Workforce Development,
Division of Employment and Training Services

REVENUE:

	<u>Tax Revenue</u>	<u>Interest Earned</u>	<u>Benefit Payouts</u>	<u>Ending Balance</u>
FY 95	\$247,463,695	\$74,702,666	\$207,651,252	\$1,166,349,934
FY 96	\$240,668,459	\$84,624,958	\$263,531,803	\$1,228,111,548
FY 97	\$253,739,266	\$84,791,186	\$248,613,268	\$1,318,028,732
FY 98	\$243,051,619	\$91,917,818	\$255,600,886	\$1,397,397,283
FY 99	\$265,499,209	\$93,564,797	\$289,834,763	\$1,461,850,819

DISTRIBUTION: Unemployed individuals.

COMMON SCHOOL FUND

IC 21-1-1 to IC 21-1-10

ACCT. NO. 6660-105200

Article 8 of the Constitution of Indiana specifies that income from the Common School Fund shall be inviolably appropriated to the support of common schools and to no other purpose.

The Common School Fund may be used to:

- assist local school corporations and school townships in financing school building construction and educational technology programs through school loans;
- make advances to school corporations and to school townships in order to aid in disaster loss; and
- make advances to school corporations and to school townships for certain anticipated transfer tuition costs.

Currently, revenue collections are deposited into the Common School Fund from the following sources: a) various fines and forfeitures (IC 21-1-3-7); b) balances exceeding \$500,000 from the Abandoned Property Fund (IC 32-9-1.5-34); c) unclaimed funds (IC 32-9-8-4); and d) escheated estates (IC 21-1-1-1).

Revenues (other than collection revenues) include but are not limited to loan repayments from school corporations and school townships as well as investments made from the Treasurer's Office.

Sources of Revenue

REVENUE:

	<u>1995</u>	<u>1996</u>	<u>1997</u>
Fines & Forfeitures	\$5,276,140	\$5,234,745	\$5,931,622
Abandoned Property	12,465,093	9,700,000	19,000,000
Unclaimed Funds	474,543	478,783	491,320
Escheated Estates	341,377	597,124	197,938
Loan Repayment	10,553,537	15,322,226	45,519,788
Sale of Investment	<u>219,378,815</u>	<u>120,794,976</u>	<u>176,352,855</u>
Total Revenue Coll.	\$18,557,153	\$16,010,652	\$25,620,880
Total Collections	<u>\$248,489,505</u>	<u>\$152,127,854</u>	<u>\$247,493,523</u>
		<u>1998</u>	<u>1999</u>
Fines & Forfeitures		\$5,618,964	\$5,814,177
Abandoned Property		12,000,000	15,000,000
Unclaimed Funds		298,443	900,669
Escheated Estates		97,225	-0-
Loan Repayment		19,221,305	26,033,179
Sale of Investments		<u>118,429,320</u>	<u>85,409,279</u>
Total Revenue Coll.		\$18,014,632	\$21,714,846
Total Collections		<u>\$155,665,257</u>	<u>\$133,157,305</u>

Source: Auditor of State

Unobligated reserves, the total fund equity and the year-end percentage:

<u>Fiscal</u> <u>Year</u>	<u>Unobligated</u> <u>Reserves</u>	<u>Total Fund</u> <u>Equity</u>	<u>Year-End</u> <u>Percentage</u>
1995	\$10,152,052	\$286,170,263	4%
1996	23,895,849	302,180,915	8%
1997	15,883,177	327,801,795	5%
1998	17,479,086	345,816,427	5%
1999	24,649,925	369,447,296	7%

Source: Treasurer of State

VEHICLE HIGHWAY ACCOUNTS

VEHICLE HIGHWAY ACCOUNTS

IC 8-14-1-3

Motor Vehicle Highway Account

IC 8-14-2

Highway, Road, & Street Fund

I. Method of Distribution

- A. All refunds come from the MVH Account.
- B. Money in the Motor Vehicle Highway Account and the Highway, Road, & Street Fund is distributed monthly by the Auditor of State to the respective units of government.

II. Motor Vehicle Highway Fund receives 75% of gas tax and 75% of special fuel tax collections (less administrative expenses and the first \$25,000,000 collected from each tax), plus motor vehicle registration fees, 45.5% of the motor carrier surtax. Net amount in the account is distributed as follows:

- A. 15% to cities and towns--based on population of city compared to total city populations.
- B. 32% to counties with the following formula-5% equally to all counties, 65% on basis of actual county road miles to total county road miles, 30% based on motor vehicle registrations compared to total motor vehicle registrations statewide.

- C. 53% to the State Department of Transportation.

III. Highway, Road, and Street (HRS) Fund receives 25% of the gas tax, 25% of the special fuel tax, increased fees under IC 9-1-1, and 25% of the alternative fuel use decal revenue.

- A. State Highway Fund--Department of Transportation receives 55% of the amount in the HRS fund plus all revenues from the Motor Carrier Fuel Tax, and 45.5% of the motor carrier surtax.
- B. Local Road and Street Account -- receives 45% of the amount in the fund. This fund is distributed to

each county based on county passenger car registrations as compared to total passenger car registrations.

1. Suballocation

- a) Counties with a population of 50,000 or more
 - i) 60% based on population of unit to total population of the county.
 - ii) 40% on ratio of unit's street mileage to total road mileage in the county.
- b) County population of 50,000 or less
 - i) 20% based on population of unit to total population of the county.
 - ii) 80% on ratio of unit's street mileage to total road mileage in the county.

IV. Special Distribution Account consists of the 1st \$25 million from gas taxes and the first \$25 million from special fuel taxes. Forty percent is distributed to the IDOT; 30% to cities, towns, and counties based on local road and street formulas; and 30% to cities, towns, and counties based on the Motor Vehicle Highway formula.

V. Uses of Motor Vehicle Highway Distribution

A. Distribution to Counties

- 1. construction, reconstruction and maintenance;
- 2. purchase, rental, and repair of highway equipment;
- 3. painting of bridges;
- 4. land acquisition;
- 5. construction of storage buildings; and
- 6. fuel oil and supplies.

B. Distribution to Cities & Towns

- 1. construction, reconstruction, and maintenance;

2. oiling, sprinkling, snow removal, weed and tree cutting, and cleaning of highways;
 3. purchase or lease of highway construction equipment;
 4. traffic signs and signals;
 5. safety zones and devices;
 6. traffic policing and safety; however, a unit may not spend more than 10% of the distribution for this purpose unless the population is less than 5,000, then they can spend 15%; and
 7. painting of structures.
- C. Working Balance for Matching of Federal and Local Money for Highway Projects
1. Monies may be appropriated to the Department of Transportation for the purpose of maintaining a sufficient working balance in accounts established primarily to facilitate the matching of federal and local money for highway projects.

VI. Uses of Highway, Road, & Street Fund

- A. State Highway Fund
Funds must be appropriated.
- B. Local Road & Street Account
1. engineering and land acquisition;
 2. construction, maintenance, resurfacing, restoration, or rehabilitation;
 3. payment of principal and interest on bonds sold primarily to finance road, street, or thoroughfare projects; or
 4. any local costs required to undertake a recreational or reservoir road project.

STATE OF INDIANA
DISTRIBUTION OF MOTOR VEHICLE HIGHWAY ACCOUNT
JULY 1, 1997 TO JUNE 30, 1998

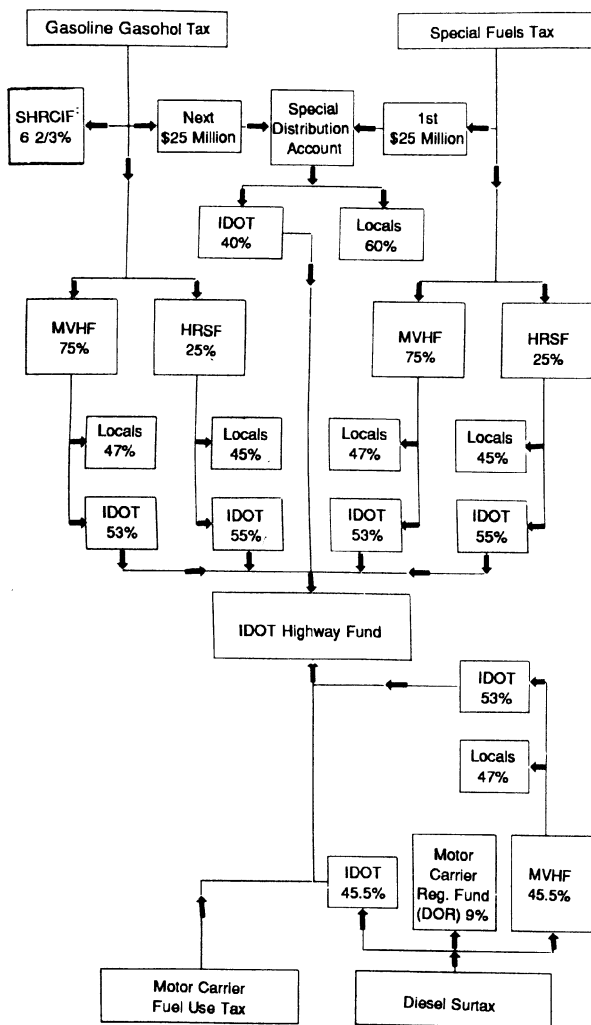
Gross Receipts:

Motor Fuel Tax	\$306,833,016.18
Special Fuel 75% over 25M	127,656,761.51
Motor Carrier Surtax & High User Fee	43,672,006.41
Trip Permit Fee	49,717.50
Motor Carrier Fund	1,717,997.25
Motor Carrier Fund Surplus	1,104,819.00
Vehicle License, Title & Driver's License Fees	117,566,614.30
IRP Revenue	74,804,969.41
Reinstatement Fees & Driver Court Fees	833,122.08
Defensive Driver School	498,515.00
MVH Fund's Share of Odometer Fund	245,938.00
MVH Fund's Share of Abandoned Vehicle Fund	619,977.35
BMV Misc. Receipts	77,095.72
MVH Fund's Share of State Court Cost	3,613,594.52
State Police Misc. Receipts & MCSAP - Federal	1,661,771.81
Sale of State Police Personal Property	224,340.95
State Police Federal Receipts	1,972,772.58
Traffic Safety - Federal	3,659,707.48
Traffic Safety Miscellaneous Receipts	1,530.31
Miscellaneous	<u>80,262.77</u>
Total Gross Receipts	686,894,530.13

Less:	Gas Tax Refunds	998,225.06	
	Special Fuel Refunds	<u>33,357,688.30</u>	
Total Net Receipts			\$652,538,616.77
Fund Expenses:			
State Police			
Administrative	101,934,061.95		
Enforcement Aid	131,250.00		
Pension	9,592,193.61		
Supplemental Pension	3,341,660.92		
Benefits	<u>2,080,354.58</u>		
Gross State Police Expense	117,079,521.06		
Less:			
General Fund Reimbursement	56,291,873.00		
Motor Carrier Fund Reimbursement	4,495,683.67		
Toll Road Reimbursement	<u>2,042,131.14</u>		
Net State Police Expense			\$54,249,833.25
Other Fund Expense			
Bureau of Motor Vehicles	34,592,733.02		
Dept. of Rev. - Motor Fuel Tax Div.	5,120,110.35		
Traffic Safety	3,967,144.10		
Traffic Safety Education	266,734.00		
Highway Safety Plan	17,344.52		
Audit Expense	406,231.00		
Year 2000 Expense	3,616,530.00		
Total Other Fund Expenses		<u>47,986,826.99</u>	
Total Net Fund Expense			<u>\$102,236,660.24</u>

Amount Available for Distribution:		
Total Net Receipts Less Total Net Expenses		\$550,301,956.53
Adjustments to Amount Available for Distribution:		
County Engineer Distributions per IC 8-17-5-8 & 11.1	-987,500.00	
Herpic Budget per IC 8-14-1-3	-140,551.00	
Local Assistance Expenses per IC 8-13-1-5.1	-530,209.08	
Covered Bridge Distributions per IC 8-14-1-10	-96,250.00	
Access Road Construction per IC 8-23-5-7	<u>-997,806.00</u>	
Total Adjustments		-2,752,316.08
Net Distributions:		
State Highway	291,609,024.40	
Counties	173,943,701.11	
Cities and Towns	<u>81,996,914.94</u>	
Total Net Amount Distributed	<u>\$547,549,640.45</u>	
Proof: (Amount Available for Distribution Plus Adjustments)		<u><u>\$547,549,640.45</u></u>

Distribution Formula



**LEGEND FOR MOTOR FUEL TAXES
DISTRIBUTION FORMULA**

Diesel Surtax; IC 6-6-4.1-4.5

Gasoline/Gasohol Tax; IC 6-6-1.1-201

HRSF -- Highway Road and Street Fund; IC 8-14-2

IDOT -- Indiana Department of Transportation; IC 8-23-9-54

**Motor Carrier Regulation Fund, Department of Revenue
(DOR);** IC 6-6-4.1-5

Motor Carrier Fuel Use Tax; IC 6-6-4.1

MVHF -- Motor Vehicle Highway Fund; IC 8-14-1

**SHRCIF -- State Highway Road Construction Improvement
Fund;** IC 6-6-1.1-801.5

Special Distribution; IC 6-6-1.1-703, IC 6-6-1.1-801.5

Special Fuels Tax; IC 6-6-2.1

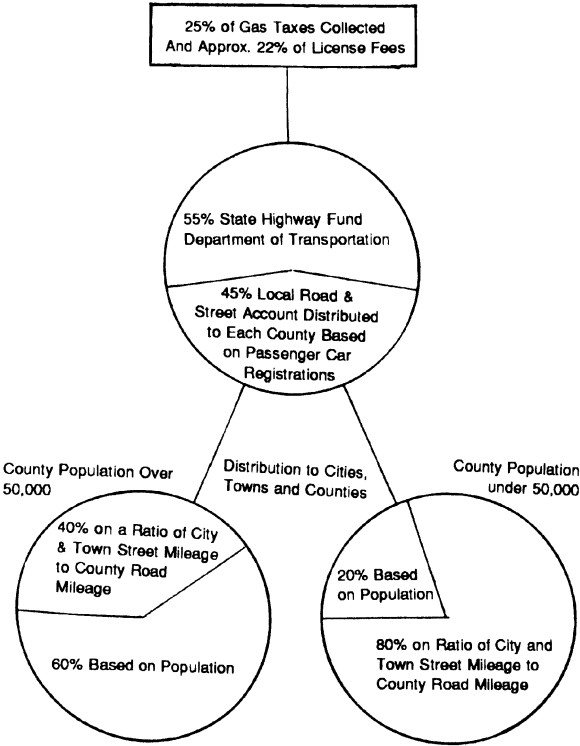
**SOURCES OF
PRIMARY HIGHWAY SYSTEM - SPECIAL ACCOUNT (STATE SHARE - 55%)**

Sources	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999	Acct. #
Motor Fuel Taxes	\$52,151,166	\$52,967,859	\$53,763,495	\$55,179,508	\$56,582,736	6250-109400-404000
Special Fuel Tax	16,612,666	20,331,087	21,046,959	22,432,951	23,662,933	6250-109400-404200
License Fees	<u>8,648,542</u>	<u>9,122,184</u>	<u>9,427,120</u>	<u>9,895,708</u>	<u>10,062,876</u>	6250-140100-412100
Total Uses	<u>\$77,411,874</u>	<u>\$82,421,130</u>	<u>\$84,237,574</u>	<u>\$87,508,167</u>	<u>\$90,308,545</u>	

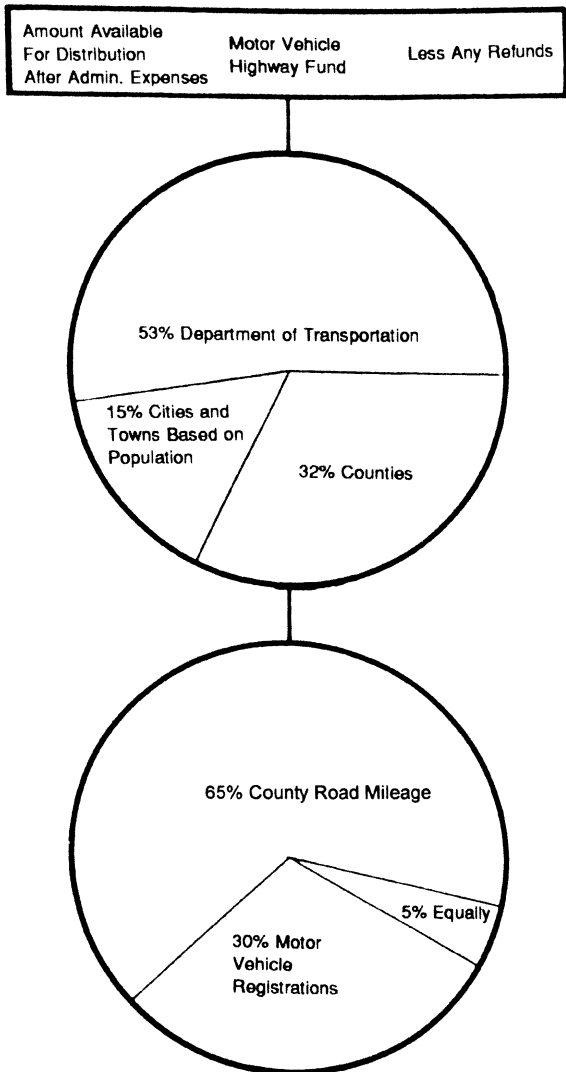
**SOURCES OF
HIGHWAY ROAD AND STREET FUND (LOCAL SHARE - 45%)**

Sources	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999	Acct. #
Motor Fuel Taxes	\$42,679,975	\$43,348,309	\$43,999,444	\$45,158,301	\$46,306,635	6250-109400-404400
Special Fuel Tax	13,592,181	16,634,525	17,220,239	18,354,232	19,339,213	6250-109400-404300
License Fees	<u>7,202,450</u>	<u>7,463,605</u>	<u>7,713,098</u>	<u>8,096,488</u>	<u>8,232,262</u>	6250-130100-412100
Total Uses	<u>\$63,474,606</u>	<u>\$67,446,439</u>	<u>\$68,932,781</u>	<u>\$71,609,121</u>	<u>\$73,878,110</u>	

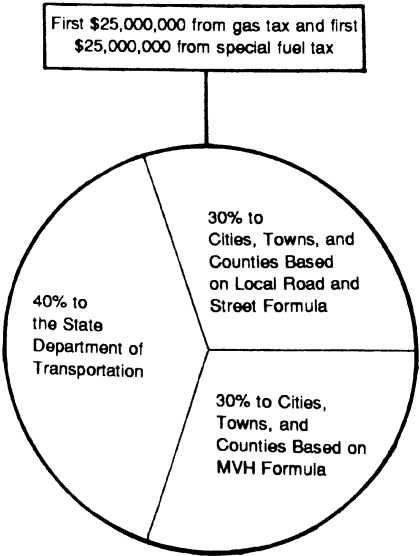
HIGHWAY, ROAD, AND STREET FUND



MOTOR VEHICLE HIGHWAY ACCOUNT DISTRIBUTION



**SPECIAL DISTRIBUTION ACCOUNT
60-40 FORMULA**



APPROPRIATIONS

BUDGET FOR FY 2000

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
GENERAL GOVERNMENT					
Legislative	28,543,221	0	0		28,543,221
Judicial	88,997,667	2,616,838	0		91,614,505
Executive	17,874,797	1,289,167	6,733,550		25,897,514
Financial Management	101,053,151	39,447,921	773,550		141,274,622
Tax Administration	58,113,065	17,327,253	0		75,440,318
Administration	28,508,362	5,727,280	0		34,235,642
Other	1,019,176	0	0		1,019,176
Total Operating	324,089,439	66,408,459	7,466,911		397,964,809
Total Construction	53,169,309	79,569,178			132,738,487
Total General Government	377,258,748	145,977,737	7,466,911		530,703,396

BUDGET FOR FY 2000

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
PUBLIC SAFETY					
Correction Administration	109,639,480	3,778,028	0		113,417,508
Correctional Facilities	385,761,814	28,242,948	0		414,004,762
State Police	58,029,011	64,427,172	645,000		123,101,183
Adjutant General	11,135,033	4,170	2,715,058		13,854,261
Criminal Justice	25,080,976	13,106,344	26,573,248		64,760,568
Law Enforcement Training	2,100,000	2,967,427			5,067,427
Regulatory & Licensing	29,252,941	112,542,584	7,099,326		148,894,851
Total Operating	620,999,255	225,068,673	37,032,632		883,100,560
Total Construction	52,648,375	14,748,920	0		67,397,295
Total Public Safety	673,647,630	239,817,593	37,032,632		950,497,855

BUDGET FOR FY 2000

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
CONSERVATION & ENVIRONMENT					
Natural Resources	43,763,083	61,369,171	2,169,598		107,301,852
Other Natural Resources	2,466,671	31,397	0		2,498,068
Environmental Management	32,383,663	61,039,475	27,374,591		120,797,729
Other Environmental Management	804,706	0	0		804,706
Total Operating	79,418,123	122,440,043	29,544,189		231,402,355
Total Construction	46,563,187	9,563,800	0		56,126,987
Total Conservation & Env.	125,981,310	132,003,843	29,544,189		287,529,342
ECONOMIC DEVELOPMENT					
Commerce	2,264,565	410,900			2,675,465
Economic Development Funds & Organizations	61,192,611	1,283,788	38,023,975		100,500,374
Employment Services & Training	6,609,217	0	436,479,027		443,088,244
Total Economic Development	70,066,393	1,694,688	474,503,002		546,264,083

BUDGET FOR FY 2000

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
TRANSPORTATION					
Dept. of Transportation	79,825	632,901	0		712,726
Intermodal Operations	1,065,123	35,367,554	7,275,693	333,284	44,041,654
Div. of Highways	0	680,951,426	431,592,927	0	1,112,544,353
Local Distributions	100,000,000	364,598,364	146,500,000		611,098,364
Total Operating	101,144,948	1,081,550,245	585,368,620	333,284	1,768,397,097
Total Construction	5,755,000	3,525,000	0	0	9,280,000
Total Transportation	106,899,948	1,085,075,245	585,368,620	333,284	1,777,677,097

BUDGET FOR FY 2000

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
HEALTH, FAMILY & SOCIAL SERVICES & VETERANS' AFFAIRS					
Mental Health	212,312,745	33,675,022	44,407,100		290,394,867
Public Health	106,659,651	10,933,729	138,030,734	6,366,420	261,990,534
Family Social Service Admin.	14,039,195	0	6,334,080		20,373,275
Medicaid	1,025,825,041	53,800,000	2,006,283,295		3,085,908,336
Family & Children Services	90,537,708	18,170,162	175,588,164		284,296,034
Family Assistance Services	89,653,483	192,200	185,349,473	11,961,721	287,156,877
Social Services	28,929,740	4,905,895	158,670,413		192,506,048
Health & Medical Care	15,000,000	44,000,000			59,000,000
Aging & Rehabilitative Svcs.	197,816,872	38,046,132	130,928,078	931,785	367,722,867
Indiana Advocacy Services			1,393,998		1,393,998
Gov. Council for Devel. Disabilities			1,403,838		1,403,838
Veterans Affairs	1,768,557				1,768,557
Total Operating	1,782,542,992	203,723,140	2,848,389,173	19,259,926	4,853,915,231
Total Construction	20,705,738	3,790,015	-0-	0	24,495,753
Total Health, Family Social Services & Veterans' Affairs	1,803,248,730	207,513,155	2,848,389,173	19,259,926	4,878,410,984

BUDGET FOR FY 2000

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
HIGHER EDUCATION					
Indiana University	469,369,370	1,230,122	763,808		471,363,300
Purdue University	333,494,146	3,501,342	0		336,995,488
Indiana State University	80,961,507	36,043	0		80,997,550
Univ. of Southern Indiana	31,350,314	185,534	0		31,535,848
Ball State University	125,816,943	55,702	0		125,872,645
Vincennes University	31,120,386	0	0		31,120,386
IVTC	95,988,229	0	0		95,988,229
IN Higher Ed Telecomm System	7,176,954	2,957,809	0		10,134,763
Medical Education Board	2,417,529	0	0		2,417,529
Comm. for Higher Education	2,516,815	36,050	800,740		3,353,605
Budget Agency	45,368,083	28,213	0		45,396,296
A.D.D.L. Lease Payments	1,043,930	0	0		1,043,930
Aviation Technology	1,093,102	0	0		1,093,102
Student Assistance Comm.	103,733,418		2,365,208		106,098,626
Total Operating	1,241,695,688	4,466,679	4,165,683		1,250,328,050
Total Construction	59,827,819	0	0		59,827,819
Total Higher Education	1,331,450,726	8,036,815	3,929,756		1,343,417,297

BUDGET FOR FY 2000

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
EDUCATION					
Elementary/Secondary Educ.	2,631,618,625	1,305,538,357	380,235,516	28,195,500	4,345,587,998
Other Education	11,718,561	5,363,583	3,389,409	0	20,471,553
Total Education	3,974,787,912	1,318,938,755	387,554,681	28,195,500	5,709,476,848
MISCELLANEOUS					
Distributions	39,367,732	1,363,791,284	0	172,000	1,403,331,016
Total Miscellaneous	39,367,732	1,363,791,284	0	172,000	1,403,331,016
TOTALS					0
Total Operating	6,992,416,794	4,383,615,287	4,369,859,208	47,960,710	15,793,851,999
Total Construction	258,901,576	116,197,013	0	0	375,098,589
GRAND TOTAL	7,251,318,370	4,499,812,300	4,369,859,208	47,960,710	16,168,950,588

**GENERAL FUND and PROPERTY TAX
REPLACEMENT FUND
COMBINED STATEMENT of
ACTUAL UNAPPROPRIATED RESERVE
(Millions of Dollars)**

	<u>FY 1999</u>
Resources:	
Working Balance at 7/1/98	\$1,319.3
Current Year Resources:	
Forecast Revenue	\$8,883.2
DSH	57.5
Transfer From (To) Rainy Day Fund	<u>(0.6)</u>
Total Current Year Resources	<u>\$8,940.1</u>
Total Resources:	<u>\$10,259.4</u>
Uses: Appropriations, Expenditures, and Reversions:	
Appropriations:	8,915.7
1998 Session Acts	90.0
Adjustments to Appropriations ¹	36.7
Other Expenditures and Transfers:	
Transfer to Tuition Reserve	15.0
Judgments and Settlements	<u>5.5</u>
Total Appropriations and Expenditures:	<u>\$9,062.9</u>
Reversions:	
General	(86.8)
Total Net Uses:	<u>\$8,976.1</u>
Auditor's Adjustments	
to Prior Year Surplus ¹	71.2
Adjustments to Surplus	1.0
General Fund Reserve Balance at 6/30/99	<u>1,211.1</u>
<u>Reserved Balances</u>	
Tuition Reserve	255.0
Rainy Day Fund	<u>524.7</u>
Total Combined Balances	<u>\$1,990.8</u>

¹Adjustments to appropriations by augmentation, transfer, and open-ended appropriations and other reconciling adjustments made as part of the closing process are shown in total.

**STATEMENT OF UNAPPROPRIATED RESERVE
STATE GENERAL FUND
FY 1998-99
(Millions of Dollars)**

	<u>FY 1999</u>
Resources:	
Working Balance at 7/1/98	\$1,319.3
Current Year Resources:	
Forecast Revenue	\$7,438.1
DSH	57.5
Transfer From (To) Rainy Day Fund	<u>(140.9)</u>
Total Current Year Resources	<u>\$7,354.7</u>
Total Resources:	<u><u>\$8,674.0</u></u>
Uses: Appropriations, Expenditures, and Reversions:	
Budgeted Appropriations:	6,718.5
1999 Deficiency Appropriations	90.0
Adjustments to Appropriations ¹	66.7
Other Expenditures and Transfers:	
Property Tax Replacement Fund Transfer	581.8
Judgments and Settlements	5.5
Transfer to Tuition Reserve	<u>15.0</u>
Total Appropriations and Expenditures:	<u>\$7,477.5</u>
Reversions:	(86.8)
Total Net Uses:	<u>\$7,390.7</u>
Auditor's Adjustments to Prior Year Surplus ¹	<u>71.2</u>
Adjustments to Surplus	<u>1.0</u>
General Fund Reserve Balance at 6/30/99	<u><u>\$1,211.1</u></u>

¹Adjustments to appropriations by augmentation, transfer, and open-ended appropriations and other reconciling adjustments made as part of the closing process are shown in total.

**SOURCES AND USES
PROPERTY TAX REPLACEMENT FUND
(Millions)**

<u>SOURCES</u>	<u>FY 99</u>
Fund Revenue:	
Sales Taxes	1,373.0
Corporate AGIT	<u>72.1</u>
Total Revenue	1,445.1
Transfers	
Rainy Day Fund Transfer	140.3
General Fund Transfer	<u>581.8</u>
Total Transfers	722.1
TOTAL SOURCES	<u><u>2,167.2</u></u>
<u>USES</u>	
Tuition Support Appropriation	1,234.4
Property Tax Replacement Distribution	962.8
Settlement of Distributions Adjustment	<u>(30.0)</u>
TOTAL USES	<u><u>\$2,167.2</u></u>
 Ending Balance June 30, 1999	 <u><u>0.0</u></u>

(Total may not add due to rounding.)

**COUNTER-CYCLICAL REVENUE
AND
ECONOMIC STABILIZATION FUND BALANCE
IC 4-10-18
Fiscal Year 1999
(Millions of Dollars)**

	<u>FY 1999</u>
<u>Resources:</u>	
Fund Balance 7/1/98	496.1
Interest Earned FY 1999 ¹	27.5
Transfer from GF revenue per formula ²	140.9
Repayment of Loan Principal	<u>0.5</u>
Total Resources:	<u><u>665.0</u></u>
<u>Uses:</u>	
Transfer to GF--Budget Stabilization	0.0
Transfer Excess Balance to PTRF ²	140.3
Fund Balance 6/30/98	<u>524.7</u>
Total Uses:	<u><u>665.0</u></u>
Maximum Fund Balance ³	524.7
Loans Outstanding	0.8

(Totals may not add due to rounding.)

¹Earned interest is interest reported by the State Treasurer for the fiscal year on investments and includes the payment of interest on loans made from the fund.

²Transfers made pursuant to IC 4-10-18-3.

³The maximum allowable fund balance equals 7% of fiscal year General Fund (excluding PTRF) revenues.

LOTTERY AND GAMING SURPLUS ACCOUNT
BUILD INDIANA FUND
Fiscal Year 1999
(Millions)

Resources:

Fund balance at 7/1/98	\$160.8
Lottery Surplus Account	175.2
Riverboat Wagering Tax	213.7
Pari-mutuel Tax	3.6
Charity Gaming Surplus	7.5
Interest	<u>10.9</u>

Total Resources: **\$571.7**

Distributions:

Motor Vehicle Excise Tax Replacement Acct.	\$193.2
Indiana Technology Fund	22.0
State and Local Capital Projects Account	<u>26.7</u>

Total Uses **\$241.9**

Balance at 6/30/99 **\$329.8**